The Solicitors' Journal

VOL. LXXVII. **Saturday, January 28, 1933.** No. 4

Current Topics.

Married Women and their Names.

A NOTE contributed to the current issue of *The Law Quarterly Review* by Lord MACMILLAN, under the heading "The Citation of Scottish Cases," contains a reminder of a certain peculiarity in Scots legal proceedings, and indeed in all formal documents, namely, the manner in which a married woman is described. In these her designation does not merge her individuality in that of her husband as is done in the generality of cases of married women in England, where, as an old writer puts it: "In the eye of the law the person of the wife is sunk in that of the husband. It is in obedience to this principle that she assumes his name and rank." In Scotland, on the other hand, a married woman does not on marriage discard for the purposes of formal documents her maiden name; she retains this, but adds to it the name she has acquired by marriage; thus, JANE SMITH who marries JOHN THOMSON becomes MRS. JANE SMITH OR THOMSON, a method of description which English readers have sometimes been apt to regard as a name that has been assumed for some ulterior purpose. In England married women as a class have not sought to assert their individuality as their Scottish sisters have done in the way described, but in recent years there has been a tendency even here for the married woman to retain her maiden name, at all events for certain purposes. Actresses, artists, and others engaged in professional avocations often retain their own name notwithstanding the fact that on their marriage they have also acquired another. A more curious instance of a preference for a name was shown when MRS. SIDNEY WEBB, on her husband being raised to the peerage, announced her intention of retaining, not indeed her maiden name but her married name—MRS. SIDNEY WEBB—which had become well known in literary circles by reason of the numerous works in which she had collaborated with her husband, then Mr. SIDNEY WEBB. Unlike names bestowed on a person in baptism, surnames are mere matters of reputation and can, except in certain cases, be changed at will. The immediate object of Lord MACMILLAN'S note, to which reference has been made, was not, however, to discuss the propriety or otherwise of the Scottish system of designating married women in formal proceedings, but to point out that for the purpose of citation, a case brought, say, by MRS. JANE SMITH OR THOMSON against JOHNSON, although she will doubtless be so described in the pleadings, ought to be cited in the simpler form, *Thomson* v. *Johnson*.

Factory Adjuncts—Liability to Tax.

THAT the most recent income tax decision makes for simplicity will be a source of satisfaction to those confronted with the ever-growing complexities of this branch of the law. Rule 5 (2) of the rules applicable to Cases I and II of Sched. D of the Income Tax Act, 1918, in effect cuts down the reduction for the assessment of trade premises except "in the case of any premises being mills, factories or other similar premises." The question whether a block of buildings containing dining-rooms, kitchens, dressing and changing rooms, connected by covered ways and bridges with a factory and used exclusively for the benefit of the 4,000 women there employed came within the aforesaid exception was raised in *Cadbury Brothers, Ltd.* v. *Sinclair* (*Inspector of Taxes*), *The Times*, 24th January, 1933. The Crown contended that the dining block was not a mill or factory or similar thereto, even though it were used in the same area and by the same people as the factory to which it was appended, but a deduction had been allowed in so far as the gross assessment had been made in respect of premises admitted to be mills or factories or buildings similar thereto. FINDLAY, J., held that the thing to be looked at was the assessable unit, whether the word used was "premises," as in the rule under consideration, or "lands, tenements and hereditaments" as in the amended rule in the Finance Act, 1926. His lordship accepted the appellants' argument that the whole premises, hitherto assessed as one unit, could not be sub-divided. If the block were a separate hereditament, it ought to have been separately assessed under Sched. A. The opposite conclusion would give rise to great difficulties. The report concludes: "In many works there were places which did not constitute factories, such as offices, recreation rooms, dressing rooms and the like. It would lead to difficulties if such places were treated as not forming part of the works of which they were a part. He (the learned judge) therefore thought that the right way to read the proviso, and the one in which it must be read if it was to be applied practically, was to say that the word 'premises' in the proviso meant the assessable unit, which in the present case included the dining block." The appellants' appeal from the decision of the Inland Revenue authorities to the effect that this block did not qualify for the larger deduction under the aforesaid proviso was therefore allowed.

Prescribing Against the Crown.

IT is well known that s. 3 of the Prescription Act, 1832, which deals with the acquisition of rights to light, does not bind the Crown, nor is it possible to obtain such a right under s. 2 of that Act. CHITTY, J., observed in *Perry* v. *Eames* [1891] 1 Ch. 658, that, as between subjects, s. 3 covered all the ground of s. 2, and that the language of the latter section "ought not to be construed to include light merely for the purpose of binding the Crown." The same position was adopted by KEKEWICH, J., in *Wheaton* v. *Maple & Co.* [1893] 3 Ch. 48. In answer to the plaintiff's contention the

learned judge conceded that the subject could prescribe against the Crown at common law, although the facts before him did not there justify the presumption of a lost grant which that argument involved. In view of the foregoing the existing practice of the Commissioners of Crown Lands indicated by a recent correspondent to *The Times* is of more than ordinary interest. It is explained that since 1927 the Commissioners have inserted in their London building agreements the following clause: "In the determination of any question that may arise between the contractors and the owners or lessees of or any other parties interested in any neighbouring property not belonging to His Majesty regarding rights of air and light the question shall be considered as though the fee simple of the said premises were not vested in His Majesty but in some other person." The correspondent, whose useful information we take the liberty of handing on to our readers, points out that the clause aforesaid amounts to a valuable concession from the view-point of the general public.

Debentures Issued within Six Months of Winding Up.

THE Court of Appeal in *In re Matthew Ellis Ltd.* [1933] W.N. 27, has given an important decision on the true interpretation of the exception contained in s. 266 of the Companies Act, 1929, which invalidates a floating charge on the property of a company created within six months of winding up unless the company is proved to have been solvent at the date of the charge, "except to the amount of any cash paid to the company at the time of . . . and in consideration of the charge." The court has explained one of the reported interpretations of the section, and disapproved of another. In the present case the company owed £1,954 for goods supplied in the course of trade by a firm, one of the partners in which was its own chairman and the principal shareholder. To keep the company going he agreed to lend it £3,000 on the security of a debenture for that amount. The firm refused to supply any more goods on credit unless the debt was discharged, and, as the company could not get any elsewhere, the money was lent with the firm's consent partly to enable it to discharge the debt. The debt was paid and an overdraft of £750 at the bank paid out of the balance, but within three months the company was ordered to be wound up compulsorily. The liquidator then sought to set aside the payment of the £1,954 as being a fraudulent preference of the firm, and secondly, to set aside the debenture as being invalid to that extent. EVE, J., before whom the case came, held that fraudulent preference had not been proved, but on the second point acceded to the liquidator's contention and held that the debenture, having been debited from the beginning and intended to be applied to the payment of a past debt, was invalid to the extent of £1,954. On appeal by the debenture-holder, the Court of Appeal reversed part of this decision. The whole of the £3,000 was "cash paid to the company at the time," and if the company chose, in order to keep its business going, to pay a very considerable debt out of it, that was not sufficient to invalidate it, there being no preference. The Court distinguished the decision of PARKER, J., in *In re Orleans Motor Co. Ltd.* [1911] 2 Ch. 41, on the facts. There the directors had guaranteed an overdraft to the bank, and they discharged their liability not directly, but by lending money to the company on the security of a debenture to enable the company to pay it off, thus making the company a mere conduit pipe for the money. But they unanimously disapproved a *dictum* of ASTBURY, J., in *In re Hayman, Christy & Lilly Ltd.* [1917] 1 Ch. 283, that the exception means "cash absolutely and unconditionally paid to the company"—a *dictum* which has been acted upon without adverse comment for years, but which EVE, J., also said he could not accept.

Manslaughter and Dangerous Driving.

FIVE judges sitting in the Court of Criminal Appeal unanimously decided in *R.* v. *Stringer*, on 11th January, that a motor driver who is found not guilty on a charge of manslaughter may nevertheless be found guilty on a charge of dangerous driving, founded on the same facts. The appeal was against a conviction at Gloucester Assizes on an indictment charging the appellant with both manslaughter and dangerous driving. The appellant had been acquitted under the count charging manslaughter and had been convicted under the second count charging him with dangerous driving. The facts were, that a gang of men, among whom was the deceased, were tarring a road, when the appellant, driving a motor lorry, came round a corner in the road at what was alleged to be a reckless pace. In trying to get between the gang and another lorry the appellant struck and killed the deceased. The court unanimously dismissed the appeal against conviction but reduced the sentence of one month in the second division to one day. The offence of dangerous driving contrary to s. 11 of the Road Traffic Act, 1930, is that of driving a motor vehicle on a road "recklessly, or at a speed or in a manner which is dangerous to the public, having regard to all the circumstances of the case, including the nature, condition, and use of the road, and the amount of traffic which is actually at the time, or which might reasonably be expected to be on the road." The Lord Chief Justice in delivering the judgment of the court pointed out that if there had been two separate indictments tried at separate times the accused could not successfully have put forward a plea of *autrefois acquit*, as on the first count for manslaughter he could not have been convicted of dangerous driving under s. 11. The wording of s. 11 does not go the full length of the classic definition of manslaughter arising out of negligence, viz.: "such disregard for the life and safety of others as to amount to a crime against the State"—*R.* v. *Bateman* (69 SOL. J. 622); 19 Cr. App. Rep. 8. His lordship stated, however, that it was not desirable that a charge under s. 11 of the Road Traffic Act, 1930, should be made a count in an indictment charging manslaughter, but that in order to avoid confusion, two separate indictments should be made where two charges were made. Many a reckless motorist has in the past gone unpunished merely because he was acquitted of manslaughter, but the result of the decision in *R.* v. *Stringer* will be to strengthen the law against the motorist in a class of case which is unfortunately increasing in number.

An Ambulance Scandal.

ACCORDING to a certain Member of Parliament, persons living in London and injured in the suburbs are taken by local ambulances to the boundary of London County and there transferred to the L.C.C. ambulances, and vice versâ, because no reciprocal arrangements have been made on the matter between the L.C.C. and the local councils. He has described such a transference of a girl, thinly clad, at Norbury, when he feared she might catch pneumonia in consequence of it. It may be agreed that, if half what he says is true, something is very wrong, either with the law as to ambulances, or those who administer it. The law, however, may be acquitted, for s. 50 of the Public Health Act, 1907, and s. 2 of the Metropolitan Ambulances Act, 1909, give ample powers for reciprocal use of ambulances. When they are not exercised, the unfortunate persons to suffer are the patients. If the various authorities are trying to get better terms from each other, it may be suggested that they should examine the "knock for knock" policy of the assurance companies, based on the fact that, in the long run, give and take evens out and promotes economy by saving computation.

More Judicial Erudition.

READERS of the current issue of the *Cornhill Magazine* will have been interested in the story of "The Murder in the Temple," contributed to that periodical by Mr. Justice MACKINNON. The learned judge, whose investigations into the details of the triple murder in Tanfield Court, on 4th

February, 1733, for which a laundress was subsequently hanged, must have occupied many hours of leisure, is well known for his antiquarian tastes. The history itself may well be described as a "thriller" reminiscent of EDGAR WALLACE and other modern writers, whose stories are popular at the present time. To the legal reader, however, the numerous footnotes to the story giving details of the various persons and places mentioned and commenting upon the criminal and judicial procedure in vogue 200 years ago (exactly 200, in fact), will be of principal interest; and the learned judge responsible for this addition to the *memorabilia* of the Temple, will, it is hoped, find more and more leisure for these recreative pursuits of which the contribution to the "Cornhill" is not by any means the first fruit.

Schools and Nuisance.

THAT the collection of children in large numbers in a restricted area may constitute a nuisance was the somewhat novel decision of Mr. Justice EVE in *Nottidge* v. *Tudor-Hart* on 18th January (*The Times*, 19th January). The plaintiff, who was the occupier of premises adjoining a private school for children between the ages of two and seven, complained that the school was so conducted that from 10 to 12.30 in the morning and from 2.30 to 4 in the afternoon the children were allowed to pursue their individual activities, which consisted of crying, screaming, shouting, fighting and playing noisy games. He therefore asked for an injunction to restrain the defendants from carrying on the school in such a way as to be a nuisance to himself and his family. The aim of the school was to develop initiative and self-reliance in the pupils, and to help them to acquire practical skill and knowledge with the minimum of adult help. There were twenty-eight pupils and the area of so much of the garden as was allotted to the children was about 36 feet by 23 feet, and part of the space was occupied by two swings, a sand-pit, a slide, six orange boxes and some scooters or toy tricycles. The average number of children using the space at once was about a dozen, and the maximum number was twenty-five. MR. JUSTICE EVE held that the children could not be accommodated satisfactorily in the area set aside for them, and there were occasions when the collection of the children in that restricted space created a noise which amounted to a nuisance. In granting an injunction his lordship stated that so soon as any child created a noise which in the opinion of any reasonable person called for suppression, it must be suppressed as far as possible without delay. In the course of his judgment his lordship said that no case could be made out that the mere presence of the school was an actionable nuisance. This statement is well supported by authority. In *Moy* v. *Stoop* (1909), 25 T.L.R. 262, it was held that the use of a house as a day nursing charity did not constitute a nuisance except to the extent that the children were allowed to cry owing to the nurse's neglect. In *Christie* v. *Davey* (1873), 1 Ch. 316, it was held that the giving of music lessons by a teacher for seventeen hours in the week and occasional music parties and performances did not constitute a legal nuisance, and NORTH, J., said (at p. 328): "So far as I know there is no case in which it has been held that, apart from contract, the carrying on of a ladies' school is a nuisance which can be restrained by injunction." The cases in breach of covenant are not strictly relevant, as "the court cannot speculate as to the exact amount of annoyance if the parties have stipulated on the subject" (*Kemp* v. *Sober* (1851), 1 Sm. (N.S.) 517). But it should be observed that in *Doe d. Bish* v. *Keeling*, 1 Man. and Sel. 95 (a breach of covenant case), Lord ELLENBOROUGH said: "It surely cannot be contended that the noise and tumult which sixty boys create, are not a considerable annoyance as well to the neighbourhood as to the house." In itself no doubt the conduct of a school is not an actionable nuisance, but it lends itself to circumstances which might well bring into being such a state of affairs.

Negligence.

THE DOCTRINE OF IDENTIFICATION.

IT is a general proposition of law that, where a plaintiff is injured by the combined negligence of two or more persons, none of those persons can shelter behind the negligence of the other or others. A defendant may excuse himself by showing that the injury complained of was caused solely by the negligence of a third person; but it is no defence to prove merely that the negligence of a third party contributed to the injury: *Rigby* v. *Hewitt* (1850), 5 Exch. 240.

There are, however, cases in which the third party stands in such relation to the plaintiff that the third party's negligence is equivalent to negligence on the part of the plaintiff, and disentitles him to recover. Thus, contributory negligence of the plaintiff's servant is a good defence. In *The Bernina* (1888), 13 A.C. 1, Lord Watson, at p. 16, said: "That constructive fault, which implies the liability of those to whom it is imputable to make reparation to an innocent sufferer, must also have the effect of barring all claims at their instance against others who are *in pari delicto*, is a proposition at once intelligible and reasonable. If they are within the incidence of the maxim, '*Qui facit per alium facit per se*,' there can be no reason why it should apply between them and the outside public, and not in questions between them and their fellow wrongdoers." This *dictum* is clearly wide enough to, and it is submitted that it does, cover all forms of vicarious liability.

Apart from cases of vicarious liability, this manner of defence was extended to others by what was known as the doctrine of identification. It was thought that there were cases in which the plaintiff was so far identified with a negligent third party as to allow the defendant to excuse himself on that ground. These cases fell under two heads: (*a*) cases where the plaintiff was a passenger in a vehicle, and (*b*) cases where the plaintiff was a child in the charge of an adult at the time of the injury.

This doctrine was applied in *Thorogood* v. *Bryan* (1849), 8 C.B. 115, where the action was brought under the Fatal Accidents Act against the owner of an omnibus by which the deceased man was run over. He was a passenger in another omnibus which set him down in the middle of a road. He was there run over by the defendant's omnibus, which was being driven at too fast a speed to be able to pull up. Maule, J., said: "I incline to think that, for this purpose, the deceased must be considered as identified with the driver of the omnibus in which he voluntarily became a passenger, and that the negligence of the driver was the negligence of the deceased." This decision was, however, expressly overruled by the House of Lords in *The Bernina*.

In *Waite* v. *North Eastern Railway Co.* (1858), E.B. & E. 719, it was held that a child was disentitled to recover in respect of an injury caused by the negligence of the defendants, because of the contributory negligence of an adult in whose charge he was at the time of the accident. The plaintiff, a child too young to take care of itself, was in the charge of its grandmother, who took tickets for herself and the plaintiff for the purpose of being conveyed on the defendants' railway. While they were on the railway, the child was injured by an accident caused by the combined negligence of the grandmother and the defendants.

Lord Campbell, C.J., at p. 727, said: "... We think that the infant is so identified with her (the grandmother) that the action in his name cannot be maintained. ... We think that the defendants, in furnishing the ticket to the one and the half ticket for the other, did not incur a greater liability towards the grandchild than towards the grandmother, and that she, the contracting party, must be implied to have promised that ordinary care should be taken of the grandchild." On appeal, this decision was upheld. The answer to Lord Campbell's

point, it is submitted, is that a contract between A and B cannot absolve B from a duty which he owes to C.

The decision in *Waite's Case* was criticised in Salmond's "Law of Torts" (17th ed.), p. 54, where the learned author inclined to the opinion of Lord Bramwell in *The Bernina*. *Waite's Case* was cited in *The Bernina*, and Lord Bramwell thought that it ought to stand or fall with *Thorogood* v. *Bryan*. On the other hand, Lord Herschell and Lord Watson considered the two cases distinguishable. Lord Watson, at p. 19, said: "There is no analogy between the position of an infant incapable of taking care of itself and that of a passenger *sui juris*."

That this doctrine no longer applies in the case of a child injured whilst in the charge of an adult was decided by the Divisional Court in *Oliver* v. *Birmingham & Midland Motor Omnibus Co. Ltd.* [1932] W.N. 156. There, the plaintiff was an infant, aged four years, and was crossing a road with his grandfather who was holding his hand. When they had reached the middle of the road, the grandfather was startled by the defendants' omnibus, and he let go the plaintiff's hand. The grandfather jumped to safety, but the child was run down by the omnibus. At the trial, the jury found that the defendants' driver was negligent, and that the grandfather was guilty of contributory negligence. The county court judge directed the jury that the grandfather's contributory negligence did not disentitle the plaintiff to recover. The Divisional Court approved this decision.

The court (Swift and Macnaghten JJ.) held that *Waite's Case* ought to be regarded as having been overruled by *The Bernina*, although that case did not expressly overrule it. *Thorogood* v. *Bryan*, in which the doctrine of identification was applied to a passenger in an omnibus, was expressly overruled in *The Bernina*. There was no ground for drawing any distinction between infants and adults on that point.

Since this decision, it would seem that the doctrine of identification holds no place in English law.

Costs.

THE ACTS AND OTHER AUTHORITIES.

A REVIEW of the Acts and various authorities which form the basis on which solicitors' charges are built up may not be without interest.

Solicitors' costs may be divided into two broad classes, namely, those applicable to non-contentious business and those applicable to contentious business, and these classes are themselves made up of a number of sub-divisions. It may be said that for each of these sub-divisions there is a separate provision, statutory or otherwise, for the costs which a solicitor may charge. The diversity of legal practice makes this unavoidable and prevents anything in the nature of standardisation.

The broad basis of solicitors' charges in respect of non-contentious business is the Solicitors' Remuneration Act of 1881, and the various Orders made under it, notably, the General Order of 1882. The Act itself has been repealed by the Solicitors' Act of 1932, but by s. 82 of the latter the Orders made under the former Act are to be treated as Orders made under the new one.

Schedule I of the Order provides a basis of charges for completed conveyancing matters, including sales, leases and mortgages, the amount of the remuneration varying with the magnitude of the consideration for the transaction. The General Order of 1925, made on the 6th July, 1925, increased the scale of charges set out in the schedule by 33⅓ per cent., except in those cases where the consideration for the transaction exceeded the sum of £50,000. This increase has now been amended to 20 per cent. as from the 1st December, 1932, by the General Order of 1932.

The schedule above referred to covered solicitors' charges in the case of all completed purchases, sales, leases and mortgages, with the exception of transactions affecting registered land within the scope of the Land Registration Act, 1925. Special provision was made for the remuneration in respect of these transactions in the Solicitors' Remuneration (Registered Land) Order, 1925, dated the 18th December, 1925. The Act and the Orders made under it still remain in full force and effect, although s. 146 of the Act was repealed by the Solicitors' Act, 1932, so that in future the Orders made under the Act will be made by the same body as is responsible for all Orders relating to solicitors' remuneration in respect of non-contentious business. References in the Order to the General Order, 1919, and General Order, 1925, should, as from the 1st December, 1932, be read as references to the General Order, 1932, and the remuneration is subject to 20 per cent. increase from that date.

A special Order was made under the authority of the Law of Property Act, 1922, 14th Sched., in respect of solicitors' charges connected with the extinguishment of manorial incidents, namely, the Solicitors' Remuneration (Manorial Incidents) Order of 1926, which came into operation in September, 1926. This Order is unaffected by the Solicitors' Act, 1932, although a fresh Order, namely, the Solicitors' Remuneration (Manorial Incidents) Order, 1932, amended it by deleting any reference to the General Orders of 1919 and 1925, and amending the increase to 20 per cent.

So much, then, for solicitors' charges in connection with completed conveyancing transactions. Provision was made for solicitors' charges in respect of uncompleted conveyancing matters and other non-contentious business, except that transacted in court or in the chambers of any judge or master, by Sched. II of the General Order of 1882. This schedule is the authority for charging the drawing and copying of documents at 2s. and 4d. per folio respectively, attendances at 10s. and journeys at five guineas a day of seven hours. The charges authorised by the schedule are not to be regarded as inflexible, and provision is made for the increase or decrease of these charges at the discretion of the Taxing Master.

The General Order of 1919 increased the charges authorised by the schedule by 33⅓ per cent., whilst the General Order of 1932 amended this increase to 20 per cent. as from the 1st December, 1932.

Such, then, are the broad principles on which solicitors' charges in respect of non-contentious business rest, and it is worthy of notice that nowhere in these provisions is there any authority for charging 3s. 6d. for a letter, or, for that matter, any fee at all, although the Council of The Law Society expressed the opinion on the 6th June, 1890, that ordinary letters should be charged at 3s. 6d., and special letters at 5s. Regard must, however, be had to the circumstances of each particular case, and 5s. is clearly inadequate remuneration for a letter which is many folios in length. The Taxing Master has complete discretion to allow whatever charge he considers just in these cases.

Company Law and Practice.

CLXVI.

PAYMENT FOR SHARES.

ALTHOUGH I intimated last week in these columns that I would deal with the judgments in *Re Airedale Garage Co., Ltd.*; *Anglo-South American Bank* v. *The Company* in my next article, I must, for reasons which "are not material to be herein set forth," ask my readers to postpone their consideration of the judgments of the Court of Appeal to a later date. This week I propose to consider the payment by shareholders for their shares, and the different forms which such payment may take.

In a limited liability company the shareholders have, of course, the advantage and benefit of not being liable to pay more than the nominal amount of their shares. This benefit is, however, only obtained at the expense of a corresponding liability to pay that nominal amount to the company, but beyond that the shareholders are free from further liability. The shareholders are under an obligation to pay for their shares in money or money's worth, and where the shares are to be paid for in cash, any agreement that a less cash sum shall be accepted is void. The company may, of course, agree to accept some other form of payment for the shares than cash, and so the payment may be discharged by set-off, or by a release, provided that it is not *ultra vires*. In the case of a sale of a private undertaking to a company, the consideration is very frequently satisfied, in part at any rate, by the issue of shares in the company to the vendors. In such a case the shares which are issued must be treated for all purposes as fully paid up, unless the contract for payment can be impeached and set aside, or upon the face of the contract the value of the property sold is clearly less than the nominal value of the shares, or, thirdly, if the consideration expressed in the contract is really non-existent.

Under the Companies Act, 1867, every share in a company was deemed to have been issued and to be held subject to the payment of the whole amount in cash, unless the terms of payment had been otherwise determined by a contract in writing, which had been filed with the Registrar of Joint Stock Companies on or before the date of issue: see s. 25 of that Act. These provisions were repealed by the Act of 1900, but have, in effect, been replaced by s. 42 of the Companies Act, 1929. It is therefore still necessary to file a contract in writing where shares have been allotted as fully or partly paid up otherwise than in cash. Under the new section, however, the contract need not be filed on or before the date of issue, but may be filed within one month after the allotment: sub-s. (2). If default is made in filing the contract, the title to the shares will not be prejudiced, but the officers of the company will thereby become liable to the penalties provided by the section. This is the case because it will be observed from a perusal of the section, that there is no provision that the amount of the shares shall be payable in cash if there is no contract, as was the case under the Act of 1867. Sub-section (2) also expressly provides that where there is no contract which has been reduced to writing, the prescribed particulars of the contract (as provided for by the Board of Trade Form No. 52) must be filed with the registrar. The particulars must bear the same stamp as would have been necessary for the contract had it in fact been reduced to writing. The important thing is, of course, that there must be some contract to which the title of the allottee of the shares is referrable; a contract which provides for the issue to the allottee "or his nominees" will meet the case, provided that there is a nomination by the allottee.

To revert to s. 25 of the Act of 1867, we have seen that that section provided that payment for shares otherwise than in cash was not allowed, unless a contract in writing had been filed. By what was meant by "payment in cash" was considered in the well-known authority known as *Spargo's Case*, 8 Ch. App. 407. Sir W. M. James, L.J., in that case expressed the opinion that anything which amounted to what would be in law sufficient evidence to support a plea of payment, would be payment in cash within the meaning of the section. In order to prove a plea of payment where there has been no payment in money, there must have been money due from one to the other on both sides, and the parties to the transaction must have agreed to set one demand of money against the other—see per Brett, L.J., in *White's Case*, 12 Ch. D. 517. Payment in money's worth was well established as being good payment under the Act of 1867, and the transfer of property was recognised as being sufficient so long as the contract was duly made and filed. I have mentioned too that a release may be a good payment so long as it is not *ultra vires*. In *In re Wragg Ltd.* [1897] 1 Ch., at p. 829, Lindley, L.J., said this: "It is obviously beyond the power of a limited company to release a shareholder from his obligation to pay for his shares in money or money's worth: nor can a company deprive itself of its right to future payment in cash by agreeing to accept future payments in some other way. It cannot substitute an action for the breach of a special agreement for a statutory action for non-payment of calls." And A. L. Smith, L.J., at p. 835, puts the whole position as to the payment of shares very clearly, and further says that: "Partial payment is not sufficient: but shares may be lawfully issued as fully paid up for considerations which the company have agreed to accept as representing in money's worth the nominal value of the shares."

It should be noted that the consideration for shares must be consideration which is good in the eyes of the law, and that a company cannot contract to accept anything which does not amount to this as payment for the shares. In *Re Eddystone Marine Insurance Company* [1893] 3 Ch. 9, a private company whose shares had been in the hands of a limited number of persons, decided to turn the company into a public company. Before doing this the company passed resolutions to allot a certain number of shares to directors and original shareholders. The shares were to be allotted in consideration of their past services, and their expenses in forming the company. A contract expressed to be for this consideration was duly executed and filed under s. 25, and the shares allotted. The company was wound up, and the liquidator placed the allottees of these shares on the list of contributories in respect of unpaid shares. The Court of Appeal (affirming the decision of Wright, J.), held that no payment either in money or money's worth had been made for the shares, and that the directors and shareholders must be held liable for the full nominal value. Lindley, L.J., described the expression "in consideration of services" in the contract as a mere blind, expressing the view that a company clearly could not give its members fully paid-up shares for nothing, which was what the company had purported to do.

A contract to issue shares at a discount was never, as we have noticed before in these columns, a valid contract, but it may now be good if the issue is in accordance with the terms of s. 47 of the Companies Act, 1929. I have not attempted this week to do anything more than to touch upon the fringe of this very big and vital branch of company law with which I hope to deal more thoroughly upon another occasion.

A Conveyancer's Diary.

Charitable Trusts.

I propose this week to call attention to the decision of the House of Lords dealing with the question of what are in the legal sense "Charitable trusts": *Keren Kayemeth Le Jisroel Ltd.* v. *Commissioners of Inland Revenue* [1932] A.C. 560 (76 Sol. J. 377), and I think that it will be profitable to contrast that case with *Verge* v. *Somerville* [1924] A.C. 496. There are similarities in the cases and both bring out some of the important points to be considered in deciding whether a trust is or is not for "charitable" purposes.

In the earlier case the facts were that one Verge, a resident in New South Wales, bequeathed his residuary estate "unto the trustees for the time being of the 'Repatriation Fund,' or other similar fund for the benefit of New South Wales returned soldiers."

At the date of the will and at the testator's death there was established under statutes of the Commonwealth of Australia a repatriation fund for Australian soldiers generally, but there was no repatriation fund for New South Wales soldiers in particular, although there was a Repatriation Board for each

state (including one for New South Wales) for administration purposes.

It was contended that this was not a charitable trust because it was not for the benefit of a class of the community as a whole but for the benefit of individual members selected out of a class without regard to their indigence.

In the course of his judgment, Lord Wrenbury reviewed the authorities, and referred especially to *Goodman* v. *Mayor of Saltash* (1882), 7 A.C. 633, where Lord Selborne laid it down that "A gift subject to a condition or trust for the benefit of the inhabitants of a parish or town or of any particular class of such inhabitants is (as I understand the law) a charitable trust, and no charitable trust can be void on the ground of perpetuity"; and Lord Cairns said: "A trust of that kind," (i.e., a trust for the inhabitants of ancient tenements in the borough) "would not in any way infringe the law or rule against perpetuity, because we know very well that where we have a trust which if it were for the benefit of private individuals, would be void on the ground of perpetuity, yet if it creates a charitable trust, that is to say, a public interest, it will be free from obnoxiousness to the rule with regard to perpetuities." In this case, as Lord Wrenbury observed, nothing was said by either of the learned lords about poverty as a relevant factor, and obviously a class of all the free inhabitants is not a class confined to its poorer members.

In *Income Tax Commissioners* v. *Pemsel* [1891] A.C. 531, Lord Macnaghten stated the classification of charitable trusts as follows: "'Charity' in its legal sense comprises four principal divisions; trusts for the relief of poverty; trusts for the advancement of education; trusts for the advancement of religion; and trusts for other purposes beneficial to the community, not falling under any of the preceding heads." That division of such trusts has always been taken as authoritative, and, as Lord Wrenbury observed, the fourth head does not contain the word "poor"; in fact, Lord Cairns went on to say "The trusts last referred to" (i.e., the fourth class) "are not the less charitable in the eye of the law because incidentally they benefit the rich as well as the poor."

It therefore became clear that so far as regards trusts in favour of the public or a considerable body or class of the public, the question of poverty does not enter into the matter. In this connection it may be noted that Lord Wrenbury, in dealing with the meaning of "charitable," and after referring to the preamble to the statute 43 Eliz., Ch. 4, setting out certain uses which are to be charitable, said: "In fact the legal meaning and the popular meaning of the word 'charitable' are so far apart that it is necessary almost to dismiss the popular meaning from the mind as misleading before setting out to determine whether a gift is charitable within the legal meaning."

In fact, of the four classes stated by Lord Macnaghten, only one (the first) requires a qualification of poverty in the objects of the trust.

The decision in this case as stated by Lord Wrenbury was: "There can be no question but that the gift in the testator's will satisfies the first test required to support it as a good charitable trust. It is a public trust and is to benefit a class of the community—namely, men from New South Wales who served in the war and were returned or to be returned to their native land. Further, if it were necessary to consider at all the question of a trust for the poor, it is a gift which is to benefit that class in some sense expressed by the word 'repatriation.' This does not mean simply restoring them to New South Wales by paying their fares home. They may be 'returned' already, not 'returning,' soldiers. It means restoring them to their native land and there giving them a fresh start in life."

The latter part of this paragraph from his lordship's judgment is perhaps a little unfortunate, because it is clear that the decision was that the qualification of poverty was not required to render the trust valid as charitable.

It was further held that the gift was not one to the established repatriation fund for Australian soldiers, but an independent trust, and a scheme for its administration was directed to be settled.

I now turn to the later case: *Keren Kayemeth Le Jistoel Ltd.* v. *Commissioners of Inland Revenue.*

In that case it appeared that an association incorporated as a company limited by guarantee had as its main objects as stated in its memorandum of association, "to purchase, take on lease or to exchange or otherwise acquire any land, forest rights of possession and other rights, easements and other immovable property in . . . Palestine, Syria, or other parts of Turkey in Asia and the Peninsula of Sinai, for the purpose of settling Jews on such lands." Then followed in the memorandum twenty-one specified objects and powers which included power to cultivate and improve any lands and erect buildings thereon, to let any land of the company to any Jews, to acquire, construct and manage tramways, railways, harbours, docks, hydraulic works, telegraphs, telephones, factories and workshops, and to purchase and sell, work and develop mines and mining rights, and to carry on the business of mining and metallurgy. All the twenty-one objects or powers were stated to be subject to a proviso that they were to be "exercised only in such a way as shall in the opinion of the association be conducive to the attainment of the said primary object." No part of the income of the association was distributable by way of dividend, bonus or otherwise by way of profit to the members of the association, nor, in the event of a winding up, were the surplus assets distributable among them.

It was held (affirming the decision of the Court of Appeal) that the association was not "a body of persons established for charitable purposes only" within s. 37 (1) (*b*) of the Income Tax Act, 1918, so as to be entitled to exemption from income tax in respect of consolidated stock owned by it and representing donations.

It was contended for the association that it was an institution established for charitable purposes only; first, because it was really established for a religious purpose; secondly, because if not established for a religious purpose it was established for the benefit of a community within the meaning of *Verge* v. *Somerville* and other cases, to some of which I have already referred; and thirdly, whether coming within either of those heads or not, it was established for the benefit of poor Jews.

It will be seen, therefore, that it was sought to bring the association within three of the four classes stated by Lord Macnaghten.

Upon the first point (that there was a good charitable trust for religious purposes) it was said that the return of Jews to the Promised Land was an element of great importance in their religion and religious life. Further, that certain commandments could not be effectively performed except in the Promised Land, and that it was an essential part of the Jewish religion that the devout Jew should daily pray for the return of the race to the Promised Land, and that to him it was of the essence of his religion that the race should so return.

Lord Tomlin, in rejecting that part of the argument, said that their lordships were only concerned with the language employed in the memorandum before them, which had nothing in it to suggest anything of a religious character. His lordship continued: "It is quite true that the minds of those who are intimately concerned with the working of this association may be affected by religious motives and religious sentiments in taking the part which they do in the work which this association performs, but none the less the object of the association is not to do something which is in itself religious. . . . It is only where you go subjectively to the minds of those concerned that you are able to introduce any element of the kind at all."

That is an instructive comment upon what is to be a considered religious object distinguishing between object and motive.

This part of the case also failed because the region mentioned in the memorandum was admittedly wider than the "Promised Land," whatever geographical boundaries could on scriptural authority be ascribed to that country or district.

With regard to the second point, that the association was for the benefit of a community, Lord Tomlin said that he did not think that there was any community within the meaning of the cases. First, it was suggested that the community was the community of Jews throughout the world. "That," as his lordship said, "seems to me to be very difficult." Alternatively it was said that the community was the community of Jews within the prescribed region. But, as his lordship pointed out, the settlement included Jews from without the Promised Land, and the settlement of those from without might, or might not, be for the benefit of those already within that region.

On the third point there could hardly be any doubt. There was nothing in the objects, as stated in the memorandum, which introduced any element of poverty as an essential part of the scheme.

It was sought to use the words of Lord Wrenbury in *Verge* v. *Somerville* which I have quoted, in which his lordship suggested that the word "repatriating" connoted something of poverty, in support of this part of the case; but Lord Tomlin said: "I am unable to find in this word any such element at all."

One further point of interest. Lord Thankerton, in his speech, gave a definition of "community" as used in this connection. His lordship said: "It seems to me that 'community' predicates the existence of some political or economic body settled in a particular territorial area, and that the trust must be for that political or economic unit or a particular class within that particular political or economic unit."

Landlord and Tenant Notebook.

Leases of Stock.

A LEASE of agricultural land together with stock is not uncommon, and some useful precedents are to be found in the "Encyclopædia of Forms and Precedents"; the draftsmen of which, being learned in bucolic as well as in conveyancing matters, have been at pains to define (in footnotes), for the benefit of town-bred practitioners, such terms as "gimmer" and "heaf."

Now, leases of stock were the subject-matter of one of the resolutions (the third) in *Spencer's Case* (1583), 5 Co. 16*a*; but, unless carefully studied, this particular resolution is apt to mislead, for it dealt solely with agreements for the hire of animals, which it dignifies by the name of leases. "If a man leases sheep or other stock of cattle, or any other personal goods for any time, and the lessee covenants for him and his assigns at the end of that time to deliver the like cattle or goods as good as the things letten were, or the price of them; and the lessee assigns the sheep over; the covenant shall not bind the assignee, for it is a personal contract," etc. A more useful, if less known, authority of the same period is *Wood and Foster's Case* (1586), 1 Leon. 42, which dealt with an eleven-year lease of sheep with a farm, the tenant covenanting to make the stock up to 1,000 head, to render up 1,000 head, "between two years shorne, and four years shorne," at the end of the term, and having the right, in the first place, to deduct what he spent in making up the balance of 1,000 from the rent. During the term, the lessor purported to assign his reversion in the 1,000 sheep to a third party; on its expiration, he sold them to the plaintiff. It was held that he had no power to make the first grant; there was no reversion in the sheep, which could not be the same animals at the end of as during the term; while the term lasted, the lessor had neither a general nor a special property in the sheep; if the covenant had been broken, he would have had a personal action only against the tenant. This case emphasises the difference between the two interests very strikingly, but I should not like to say that if similar transactions occurred nowadays effect could not be given to them as an agreement for the sale of future goods; still less that a landlord of furnished premises could not dispose of his interest in the furniture.

As regards the question whether a covenant relating to stock runs with the land, the third resolution in *Spencer's Case* may be said to have been distinguished in *Hooper* v. *Clark* (1867), L.R. 2 Q.B. 200, an action by the assignee of the reversion in land let to the defendant on a seven-year lease, expressly giving the right to kill game and containing a covenant by the tenant to leave the land well stocked. The claim was for breach of this covenant, which was held to belong to the class of covenants running with the land, in that it affected the value of the estate and was valuable to the owner on that ground only.

Those who have occasion to consider cases in which a lease provides for the valuation of stock at the end of the term will find the Scottish case of *Williamson* v. *Stewart* [1912] S.C. 235, instructive. Between them, the parties suggested several principles of valuation, and in the end the court applied one which had been put forward by neither. The tenant had left his farm in the Highlands after forty years' occupancy under the same landlord, first under successive leases and then as a yearly tenant holding over and finally under a "missive letter." The covenant which gave rise to the litigation (*via* arbitration) bound him to "take over and pay for the whole stock of sheep . . . and at the expiry to leave the sheep stock to the proprietor or incoming tenant" in each case at a valuation. The tenancy was a Whitsunday one. The landlord contended that he was to pay the market value only, or at all events, not more than the market value, plus what an incoming tenant would give in the market if buying the sheep for the farm; and that if this were wrong as regards the stock as a whole it at least applied to those which would normally be sold in the autumn. The ex-tenant argued that market value had nothing to do with the case, pointed out that by a long and costly process sheep became acclimatised, i.e., sheep from the same stock which had been on the same land did better than others (and the arbiter so found); also, that there was no market for sheep at Whitsuntide, when most of the ewes were tending their lambs; and invoked a usage to add percentage, representing acclimatisation value, to market value: this had been done when he took over. The controversy is reminiscent of the dispute between two schools of valuation in crop and tillage matters in England, one side holding that the basis is what the outgoer spent in labour and materials, irrespective of results, the other applying as measure the value to the incomer—a discussion on the respective merits and demerits of the two measures is to be found in Mr. Aggs' work on the Agricultural Holdings Act. The Court of Session agreed that market value, which might be likened to break-up value, was not the criterion; but also rejected the suggestion of adding a percentage. The true question was, what could the incomer make out of it as a going business; and in this connection the rent must be considered; for the higher the rent, the less the value of the sheep; and if the landlord were taking over he must be put in the position of a hypothetical tenant. Market value would inevitably enter into the process of assessment, though not *the* test, for the valuer would necessarily consider the future market value of the sheep.

Mr. John Thomas Proud, retired solicitor, of Bishop Auckland, for over forty years Coroner for the South-Western Ward of Durham County, left £27,305, with net personalty £24,836.

Our County Court Letter.

OSTEO-MYELITIS AND WORKMEN'S COMPENSATION.

In the recent case of *Bush* v. *Euren*, at Maldon County Court, an award was claimed in the following circumstances: (1) on the 4th February, 1931, the applicant was milking a cow, which kicked him on the thigh: (2) the bruise disappeared after a few days, but the applicant became ill on the 10th April, and was treated for influenza and also for a carbuncle—which was cured; (3) on the 13th May the applicant felt a pain in the left leg, and (on the 1st June) he was found to be suffering from osteo-myelitis: (4) the leg was amputated on the 11th June, and the applicant was discharged from hospital on the 19th September, 1931: (5) not having remembered the kick (until the end of 1931), he made a claim on the 3rd January, 1932. The applicant's medical evidence was that it was reasonable for him not to have connected the accident with the disease, which might be due to the blow or some extraneous cause. The respondent's doctor stated that, although a blow in February might possibly cause osteo-myelitis in May, it was improbable that no symptoms would appear for three months. The submission for the applicant was that he only had to prove, on the balance of probability, that the accident could reasonably have caused the disease. His Honour Judge Hildesley, K.C., made an award of £1 3s. 9d. a week from the 11th April, 1931, with costs. Compare *Werrin* v. *United National Collieries Limited* (1928), 20 B.W.C.C. 166, in which it was held that osteo-periostitis in 1925 did not arise out of an accident in 1919.

THE DEFINITION OF WHOLE-TIME EMPLOYMENT.

In the recent case of *Lee* v. *William Jones (Blackheath) Ltd.*, at Dudley County Court, the claim was for £10 as compensation for damage or loss sustained as a result of a possession order having been obtained by misrepresentation or the concealment of a material fact contrary to the Increase of Rent, etc., Act, 1920, s. 5 (6). The applicant's case was that (1) he had consented to the order (and had accepted the alternative accommodation) on the understanding that the dwelling-house was reasonably required for a foreman engaged in the whole-time employment of the respondents; (2) in fact the house was now occupied by a woman caretaker, who also did cleaning work at a bank for two hours every week-day morning. The respondents' case was that (*a*) the foreman had lost his wife, and was therefore unable to go into possession: (*b*) the caretaker's cleaning work was a subsidiary occupation, as she worked during the rest of the day for the respondents, and was therefore in their whole-time employment: (*c*) it was immaterial to the defendant whether the foreman or the caretaker became tenant. It transpired that (since the order) the rent had been increased from 6s. 6d. to 12s. 6d. a week, and that the caretaker's weekly wages were 15s. from the bank and 2s. 6d. from the respondents. His Honour Judge Tebbs gave judgment for the applicant for £7, with costs on Scale B. The decision in *Wall* v. *Gibbs* [1920] W.N. 187 (that the employment need not be exclusive) is therefore no longer good law since the introduction of the words "whole time" by s. 5 (1) (*d*) of the above Act.

THE RESPONSIBILITIES OF GARAGE PROPRIETORS.

In the recent test case of *Lindsey Finance Co. Ltd. and Others* v. *Harrison and Others*, at Gainsborough County Court, a claim for damages for wrongful distress was made by (1) the owners of a motor car, (2) the hirer, (3) the trustees under the hirer's deed of assignment. The defendants were (*a*) a bailiff, and (*b*) the owners of a garage (at which the car had been stored) who had distrained upon it for arrears of rent, viz., £14 15s. 8d. The trustees denied the right of the garage owners to gain an advantage over the other creditors, and it was contended that, as the hirer had no exclusive right to any portion of the garage, there was (1) no relationship of landlord and tenant, and therefore (2) no right to distrain. His Honour Judge Langman upheld these contentions, and gave judgment for £12 15s. and costs. Compare a case noted under the above title in the "County Court Letter" in our issue of the 16th April, 1932 (76 Sol. J. 267).

Reviews.

Evidence in Criminal Cases. By William Shaw. Second Edition. 1932. Crown 8vo. pp. xxxi and (with Index) 263. London: Butterworth & Co. (Publishers), Ltd.; Shaw & Sons, Ltd. 10s. 6d. net.

Mr. Shaw, whose handbook on the law of evidence in criminal cases has now reached a second edition, is the Deputy-Clerk to the Justices for the City of Manchester, and his aim (in which he has succeeded admirably) has been to produce a guide to this intricate subject which any magistrate ought almost to keep at his bedside. The fact that the book has run to a second edition within twelve months of its being first published, is alone a striking proof of its merits. It is clear and compact in its style. The author does not shirk any of the difficulties which abound in the law of evidence, yet contrives to give the reader a very straightforward statement of the law. As has been indicated, the atmosphere of the police court runs through the book, and the examples are, as often as not, drawn from the class of case with which the magistrate more often than the judge of assize has to deal. It is none the worse for that, however, and it may be added that, in his examples, the author appears to be completely successful in making his points clear.

The book is divided into seventeen short and useful chapters. The first contains a useful summary and an exposition of what evidence *per se* really is from the legal standpoint. Five chapters follow on the admissibility of evidence, and in these the practitioner will find references to most of the problems which are likely to crop up in the police court.

The chapters on the competency and the privilege of witnesses are well done, as also are those on criminal intent (*mens rea*) and on that question which so often is a stumbling block, namely, corroboration. There is finally a summary of the law and practice as to the examination of witnesses and an appendix on the Children and Young Persons Act, 1932, an Act which, although not yet in operation, is well worth the attention of those practitioners upon whose help every wise justice of the peace knows he can and must rely. The book can be thoroughly recommended.

Books Received.

The Surveying of Accident Risks. By J. B. Welson, F.C.I.I., and Fenwick J. Woodroof, A.C.I.I. 1933. Demy 8vo. pp. vii and (with Index) 170. London: Sir Isaac Pitman and Sons, Ltd. 5s. net.

The Rights and Duties of Transport Undertakings. Second Edition. 1933. By H. Barrs Davies, B.A., Solicitor, and F. M. Landau, LL.B. (Lond.), Barrister-at-Law, of Gray's Inn and the South Eastern Circuit. Demy 8vo. pp. xxiii and (with Index) 283. London: Sir Isaac Pitman & Sons, Ltd. 10s. 6d. net.

The Incorporated Accountants' Year Book, 1933. London: The Society of Incorporated Accountants and Auditors. 3s. net.

Divorce, Nullity and Separation. By Alfred Skelt, Solicitor of the Supreme Court. 1932. Crown 8vo. pp. xv and (with Index) 107. London: Sir Isaac Pitman & Sons, Ltd. 5s. net.

The General Tariff of the United Kingdom. Compiled by A. S. Harvey, H.M. Customs and Excise Department. 1933. Demy 8vo. pp. (with Index) 181. London: Sir Isaac Pitman & Sons, Ltd. 5s. net.

Land and Estate Topics.

By J. A. MORAN.

AUCTIONS are increasing, and it is more than ever evident the market is on the up grade. Some people are selling because realisation is necessary at the moment, while others are intent on disposing of their property because they believe that those who have money to spare are sure to turn to real estate as a suitable channel for investment. The present ample supply of money for purchase and for mortgage purposes is likely to continue, at any rate until trade has become more prosperous, and even weekly property is being acquired both for investment and speculation.

Those who happen to know Mr. E. H. Blake, C.B.E., the secretary of the Auctioneers' and Estate Agents' Institute, will not find it difficult to recognise in him the author of "Drainage and Sanitation," which has now reached its fourth edition. This has now come to be reckoned as a standard work on a subject of great importance; and no auctioneer's library may be considered complete without it.

It is not always advisable to offer anything for a property that is put up to public auction. The truth of this has just been brought home to an individual who, "for a bit of fun," started the bidding for a mansion in the Midland Counties, with an offer of seven pounds. And as there was no other competitor, he was declared to be the purchaser. His elation, however, was short-lived, for he soon realised he had made himself liable for an annual ground rent of £116 a year for fifty-six years, and that he was not allowed to turn the place into flats. Eventually he was released from his agreement on payment of the £7, and he may consider himself very lucky.

"Tunbridge Wells and its old Prints" is the subject of a very interesting article by Mr. Arthur W. Brackett that appears in the current issue of "The Print Collectors' Quarterly." And what the genial Past-President of the Auctioneers' and Estate Agents' Institute does not know about the celebrated Kentish resort is not worth knowing. It was as long ago as the seventeenth century that the place came into prominence, but it was not till the Duchess of Kent and the Princess Victoria took up residence there that it became famous.

Mr. Brackett tells us that at one time the Clerk at the Chapel of Ease was one Okill, who had a lodging-house at No. 39, Mount Sion, and whenever he had rooms to let he gave out the hymn containing a repetition of the psalmist's line "Mount Sion is a pleasant place," adding "especially No. 39."

The lectures at the College of Estate Management reflect great credit on the heads of that admirable and enterprising establishment. Not only are they eminently practical, but they are delivered by men of wide and practical experience. "It was commonly maintained," said Mr. W. T. Creswell, barrister-at-law, in a recent lecture, "that arbitration was less subject to delay than litigation, and sandwich-men occasionally paraded outside the Law Courts advising the public to 'Arbitrate, not litigate.'" Much more, certainly, would be thought of arbitration if lay arbitrators always knew and practised the proper procedure. As to the viewing of a property Mr. Creswell thought it was better left to some convenient time during the hearing after the position of both sides had become evident. He thought the arbitrator should go alone; if there were representatives they should come from both parties.

Auctioneers as magistrates or heads of local authorities are to be met with all over the country, but it is only on a very rare occasion that one receives an honour similar to that conferred on Mr. John Bray, of St. Leonards-on-Sea and Bexhill. This was the promotion from Lieutenant-Commander in the Royal Naval Volunteer Reserve to Commander.

The major portion of Mr. Gaye's Paper, read before the members of the Chartered Surveyor's Institution, dealt with the constitutional position of the Crown Commissioners and their powers and duties. No word was said about Carlton House Terrace: "it is not that I cannot," said the author of the Paper, "but I must not." So those who went to criticise—and they were not a few—remained to pay homage to what was a very clear and interesting survey of the powers and duties of a much abused body.

Correspondence.

The Jubilee of the Law Courts.

Sir,—In reply to your correspondent, A. F.'s enquiry in yours of Saturday last, as to whether Street's original plan of the Central Hall was changed, it is only necessary to refer to his designs for the proposed new Courts of Justice dated 1867, in which will be found a ground plan of the Hall measuring 65 feet wide with a row of six pillars down the centre; on another page is the "Interior of Public Hall" showing four of the six pillars.

Royal Courts of Justice, Strand, W.C.2. 23rd January. PRETOR W. CHANDLER.

[We are grateful to Master Chandler for confirming the suggestion made by the writer of the earlier letter on this matter.—ED., *Sol. J.*]

Obituary.

MR. T. HOWARD DEIGHTON.

Mr. Thomas Howard Deighton, solicitor, Under-Sheriff of the City of London, died at his home at Brockley on Saturday, 21st January, at the age of sixty-seven. Mr. Deighton, who was admitted a solicitor in 1887, was senior partner in the firm of Messrs. Timbrell, Deighton & Nichols, of Cannon-street, E.C. He had served as a member of the Corporation of the City for the Ward of Bridge, and as one of H.M. Lieutenants for the City. He was also a Governor of St. Bartholomew's Hospital, and from 1899 had been Clerk to the Horners' Company.

MR. A. RANKEN FORD.

Mr. Arthur Ranken Ford, retired solicitor, late senior partner in the firm of Messrs. Ranken Ford, Ford & Chester, of South-square, Gray's Inn, died at Guildford on Sunday, 22nd January, in his eighty-fifth year.

MR. L. GOODBODY.

Mr. Louis Goodbody, solicitor, a member of the firm of Messrs. A. & L. Goodbody, of Tullamore, died recently at the age of sixty-six. Mr. Goodbody was admitted a solicitor in 1891.

MR. M. NICOL.

Mr. Michael Nicol, solicitor, of Kirkcaldy, died on Monday, 23rd January, at the age of eighty-three. Mr. Nicol, who was a Justice of the Peace, was appointed Honorary Sheriff-Substitute for Fife in 1920, and was at one time a member of Kirkcaldy Town Council. He held the office of Procurator-Fiscal of Kinghorn for a long period up to the time of his death.

MR. W. TRIGGS TURNER.

Mr. William Triggs S. Turner, solicitor, senior partner in the firm of Messrs. Triggs Turner & Co., of Guildford, died recently at his home at Woking at the age of fifty-five. Mr. Triggs Turner was admitted a solicitor in 1899, and was Mayor of Guildford in 1909-10. When he became Mayor he was only thirty-two, and was the youngest Mayor in England. He acted as Solicitor to a number of organisations, including the West Surrey Licensed Victuallers' Association.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29-31, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Recovery of Divided Holding.

Q. 2641. In 1926 AB purchased (1) a dwelling-house and garden, (2) a stable, carriage house, pig styes and outbuildings adjoining. He obtained vacant possession of the dwelling-house, but the buildings were in the occupation of a tenant, and the tenant has since remained in occupation of the outbuildings for which he has paid AB a rent of £10 per year, payable half-yearly in October and April. AB requires the outbuildings for his own use and on the 11th October of last year the tenant was served with a notice to quit on the 6th April, 1933 (or "at the expiration of the year of your tenancy which will expire next after the end of one half-year from the service of this notice"). The tenant says he will not move on the 6th April and contends: (1) He did not enter into possession on the 6th April, and that he took the buildings from a previous landlord who owned the property before the vendors to AB, and that he has a written agreement which has not been terminated; (2) that the buildings were taken with land and are agricultural buildings, and in consequence he is entitled to a year's notice (the buildings appear to be de-rated), but AB has no land and the £10 rent is for the buildings alone. The tenant refuses to show his agreement or say what notice he required. It is suggested that by paying AB rent the tenant admitted a new tenancy, and that any old agreement there may have been has long since lapsed, but no agreement appears to have been discussed between them at any time. AB cannot say if the half-yearly date for payment of rent was the 6th or 11th October. What action do you consider should be taken by AB to recover possession?

A. The dwelling-house is de-controlled, so that the tenant cannot plead the Rent Act, if AB seeks to recover possession. The uncertainty as to the date of commencement of the tenancy is cured by the notice to quit, which is in a form appropriate to the circumstances. The tenant has acquiesced in the apportionment of the rent, but his point appears to be that he has certain rights under the Agricultural Holdings Act, 1923. These rights exist (if at all) under ss. 18 and 33 of that Act, and also under the L.P.A., 1925, s. 140, and the proviso to sub-s. (2) thereof—added by the L.P.(Amend.)A., 1926. AB should apply for an order for possession in the county court, leaving the tenant to take such steps (by way of counter-claim) as he may be advised.

Sale of Land—Memorandum in Writing.

Q. 2642. A client of mine who intended buying a house gave a cheque for the deposit. The receipt which he received read "Received £ being deposit of sale of house No. subject to completion of formal contract." This receipt was given by the vendor's estate agent. The contract was in due course remitted to me, but it contained a clause saying that the purchaser would take over fixtures and fittings at a settled price. When I asked my client as to this, he said "certainly not. I do not want the fixtures," and in the receipt which I received no mention was made of them. I accordingly returned the contract to the vendor's solicitors, pointing this out, and deleted the clause referring to fixtures. Now my client's cheque for the deposit has been returned, and the vendor refuses to continue negotiations. Am I correct in saying that the receipt which was given on the payment of the deposit and particularly noting the words "subject to completion of formal contract," would have no binding effect so that either party could withdraw at any time? I informed my client that the effect of the words "subject to completion of formal contract" vitiated the binding effect of the receipt. Is this correct?

A. There was certainly no enforceable contract not only because of the insertion of the words "subject to formal contract," but also because there was (if the quotation of the receipt is correct) no mention of the price and no mention of the purchaser's name. As to "subject to contract," see *Chillingworth* v. *Esche* [1924] 1 Ch. 97.

Road Charges—Apportionment.

Q. 2643. A client is anxious to purchase a piece of land by the side of which there is likely to be constructed in the future a road, and he has been informed that if a small strip of this land at the side is conveyed to his wife, or to some other person, and such strip of land remains undeveloped, in the event of the proposed road being constructed no road charges would be payable in respect of this strip of land, or by him.

A. We do not understand what ground there is for suggesting that the owner of a strip of land "left undeveloped" is not liable to road-making charges. Owners of bare land fronting a new road are charged in the same way as other owners. Moreover, if the facts come to be known, it may be established that the wife or other nominee is a bare trustee, and in that case since "owner" includes any person who would be entitled to receive the rent of the land if it was let, the husband may find himself saddled with the liability as statutory owner.

If the urban authority (it is presumed the land is in an urban district) has adopted the Private Street Works Act, 1892, the authority may pass a resolution under s. 10 of that Act, and in such case if the husband has any access from the new street to his property over the strip conveyed to another party a part of the expenses may be apportioned on himself in respect of the land conveyed to him. Apart from this the owner of the strip would under such resolution be assessed according to benefit which might be small.

Landlord and Tenant—Lease for Five years—Covenant to Repair and Paint once in every Seven Years.

Q. 2644. A lease for five years contains the usual general covenant by the lessee to well and sufficiently repair the premises and also "once in every seven years of the term to paint the inside wood and iron work, etc." The lease has expired by effluxion of time and the lessee has left and has sent the lessor a cheque for rent owing, which has been accepted "subject to the question of dilapidations." The inside badly needs painting. Can the lessee be made to pay the cost of same?

A. We regret to have to admit that we know of no authority on the point raised, but on principle it is considered that an action for damages for non-painting could be met by the defence that the lessee has committed no breach of covenant as the term did not last for seven years. The covenant to repair does not necessarily include painting though a certain amount may possibly be required, it is difficult to say how much (*Proudfoot* v. *Hart*, 25 Q.B.D. 42). Also the tenant would be liable to make good actual damage to the paintwork not due to reasonable wear. One can only say, therefore, that

the tenant is probably liable to some damages though not to the full cost of repainting. If there was a covenant to deliver up in good repair and properly painted, the cost of proper painting could be recovered subject to s. 18 of L.T.A., 1927: *Joyner* v. *Weeks* [1891] 2 Q.B. 31. It has been assumed that no evidence can be given of mutual mistake which would entitle the lessor to rectification.

Hire Purchase of Piano.

Q. 2645. My client is a piano dealer and sold a piano on hire purchase agreement, which is a printed form supplied by the *Musical Opinion and Music Trade Review*, and is a very short form which merely states that the dealer hires the piano at £1 a month to be kept in good order in hirer's custody, and that if the hirer fails the dealer may retake possession and that the hirer may terminate the hiring by returning it to the dealer at any time. Then comes a clause, "if the hirer shall punctually pay the full sum of £36 by such monthly payments the said instrument (piano) shall become the sole and absolute property of the hirer." This appears to me to be the old pitfall of an absolute sale under guise of a hire purchase agreement, and that the dealer has lost the property in the piano by parting with it and cannot recover it. The customer has had a distraint on the furniture and there are executions in the county court, and the dealer wants to know if he can recover the piano by giving notice to terminate the agreement.

A. The agreement in question contains no absolute obligation to buy the piano, and is therefore not governed by *Lee* v. *Butler* [1893] 2 Q.B. 318. The option for the hirer to determine the hiring (by returning the piano) brings the agreement within *Helby* v. *Matthews* [1895] A.C. 471. The delivery to the hirer was therefore not governed by the Factors Act, 1889, s. 9, or by the Sale of Goods Act, 1893, s. 25, and the hirer acquired no title to the piano, so as to be able to make a valid sale to a third party. The dealer has therefore not lost the property in the piano, but can recover it under the proviso to that effect in the agreement. If the owner gives notice to terminate, the landlord can still distrain, as in *Hackney Furnishing Co. Ltd.* v. *Watts* [1912] 3 K.B. 225, and he can even distrain after an unsuccessful attempt to retake possession, as in *Jay's Furnishing Co.* v. *Brand & Co.* [1915] 1 K.B. 458. The piano is not liable to seizure under a county court execution, and may be reclaimed under the County Courts Act, 1888, s. 156.

Rent—Where Payable.

Q. 2646. A dwelling-house which is controlled under the Rent Acts was until recently owned by A, and the rent was collected weekly by an estate agent, B, on behalf of A. A has now sold the house to C, and C has appointed his solicitor, S, to receive the future weekly rent. The tenant has received the necessary notification of the change of ownership and an authority to pay his rent to S. The latter desires the tenant to bring in his rent every week to the office of S in order to save S the trouble of calling for it at the tenant's house. The tenant refuses to bring in the rent to the solicitor's office and maintains that S is attempting in that respect to impose an alteration in the terms of the tenancy (which are not in writing). At the moment there is a deadlock, and the rent is going into arrear, though the tenant states that the whole arrears will be paid off as soon as S calls for the rent. Can S insist upon the rent being brought to and paid at his office, or must he call for it at the tenant's house in the same way as B used to do?

A. It was laid down in "Coke upon Littleton," p. 201 b, that the landlord must demand the rent upon the land, and this has been recognised as the law ever since, though where there is an express covenant or agreement to pay, the tenant's duty is to seek out the landlord: *Haldane* v. *Johnson* (1853), 22 L.J. Ex. 264. We know of no distinction between a house under the Rent Restrictions Acts and any other house. The collector must attend at the house.

In Lighter Vein.

The Week's Anniversary.

Sir Cresswell Levinz, who died on the 29th January, 1701, provides an example of a judge who retired from the Bench to the Bar. Having been appointed a Justice of the Common Pleas in 1681, he was dismissed in 1686 because James II entertained doubts as to his pliability on the question of the royal dispensing power. He evidently wasted no time in regrets, for we are told that he "came not to the barr next day which was the last day of tearme but he came and practiced the day after at Nisi Prius in Westminster Hall and is not likely, 'tis thought, to loose by the change." As a matter of fact, he did very well indeed during the ten years that he remained at the Bar. He contributed three volumes to the mass of our law reports, but Lord Hardwicke says that though a good lawyer he was a very careless reporter. He was concerned in many of the causes célèbres of his day—for the Crown in the "Popish Plot" trials, as judge during the "Bloody Assizes," when he went the Western Circuit with Lord Jeffreys, C.J., and for the defence in the trial of the Seven Bishops, in which he was very vigorous, although there is a curious story that he only accepted the brief under threat from the attornies that if he did not he would never hold another. As judge, he also sat at the Old Bailey to try Lord Russell.

A Question of Discretion.

According to a ruling appearing in the Bar Council's annual statement, a barrister retired from practice may use his own discretion as to writing for publication about cases in which he has been engaged, due regard being had to the feelings of persons concerned. In the mountain of reminiscence accumulated by lawyers in their anecdotage, one finds surprisingly little set down in malice, though one of the most celebrated of these autobiographers was an offender. Serjeant Ballantine in his famous "Experiences" showed little reticence or discretion. Lord Chief Justice Tenterden was set down as "a sour old man with the manners of a pedagogue" and Lord Chief Justice Campbell as "the greatest jobber that ever flourished at the Bar." A well known coroner named Wakeley he indirectly accused of arson. But poor Ballantine hurt himself more than anyone else by his book. When he gave readings from it in America, a New York paper described them as "Reminiscences of a Serjeant who has lost his memory."

How Fees are Fixed.

Touching the fabulous prices sometimes placed on the services of leaders labelled "fashionable," Sir Herbert Cunliffe, K.C., as Chairman of the Bar Council, has reminded the public that there are plenty of able and experienced counsel who are ready and willing to undertake their cases for reasonable and moderate fees. Where really rests the responsibility for the disproportionate remuneration of the few is convincingly demonstrated in Lord Carson's biography by an incident of the days when he was constantly opposed to Rufus Isaacs, K.C., on whose fees his clerk insisted on calculating those he demanded for his master's services. Once a solicitor boggled at a fee of 500 guineas and insisted on a personal interview with the great man. "The fee you ask is a very large sum," he said. "I don't know whether he's right, I'm sure, but my clerk says I mustn't talk to you about it," was the reply. "But it's a very big fee, Mr. Carson," "You're quite right. I think it's a most exorbitant fee." Then, taking his client by the arm, he showed him all the lighted windows of a Temple evening, "Do you see all those rooms? In every one of those rooms there's a light, isn't there? In all of them you may assume there's one man, probably two or three, who'll do the case as well as I'll do it myself and most of them will charge a far more reasonable fee." "Oh! no, that's not my point; I wouldn't dream of letting anyone but you do it with Mr. Isaacs on the other side." "Well," said Carson, "if you're such a fool as that after all I've shown you, you'll just have to pay what my clerk asks you to pay."

Notes of Cases.

High Court—King's Bench Division.

Woodfield Steam Shipping Co. Limited *v.* Bunge, Etc., Industrial of Buenos Ayres.

Mackinnon, J. 11th January.

Shipping—Charter-party—Optional Cargo carried—Extra Cost of Discharge above Stipulated Cargo at Charterers' Expense—Method of ascertaining extra Cost.

Appeal in the form of a special case stated by an umpire.

By a charter-party dated the 22nd October, 1931—a Centrocon Charter—the steamship "Petersfield," belonging to the present appellants, the Woodfield Steam Shipping Co., Limited, was chartered by Bunge y Born to load a cargo at Buenos Ayres or Bahia Blanca and bring it to one of certain ports, including London. Clause 2 of the charter-party provided that the steamer was to receive a full and complete cargo of wheat, and/or maize, and/or rye in bags and/or bulk. By clause 6 the charterers were to have the option of shipping other lawful merchandise, and all extra expenses of loading and discharging such merchandise over the expense of discharging heavy grain was to be paid by the charterers. The vessel loaded a cargo at Buenos Ayres and discharged it in London. The cargo consisted, in part, as to 4,004 tons of maize in bulk, and as to 157 tons of maize in bags. The remainder of the cargo, 3,943 tons, consisted of other lawful merchandise. The cost of discharging the 3,943 tons of optional cargo of other lawful merchandise was £395 10s. 9d., and that of discharging a similar quantity of heavy grain in bags would have been £384 7s. 11d. Part of the optional cargo cost more to discharge than heavy grain in bags, part cost less, and part the same amount. The shipowners contended that on a true construction of clause 6 they were entitled to claim from the charterers the excess of cost which was payable in respect of the more expensive part of the cargo and were entitled to ignore any saving which might be made on the discharge of the less expensive part, and they claimed £55 6s. 9d. The charterers contended that, in ascertaining the amount for which they were liable, account must be taken of the sum saved in the discharge of the less expensive part of the cargo, and they therefore tendered £11 1s. 10d. in satisfaction of the shipowners' claim. The umpire found in favour of the charterers.

Mackinnon, J., said that the shipowners were only intended to recover the amount of extra expense which they incurred by discharging the optional cargo of other lawful merchandise as a whole, and anything saved in discharging part of the merchandise must be set off against the extra expense of discharging any other part. The award must be upheld.

Counsel: *H. M. Pratt*, for the shipowners; *Cyril Miller*, for the charterers.

Solicitors: *Richards, Butler & Co.*; *Botterell & Roche*.

[Reported by Charles Clayton, Esq., Barrister-at-Law.]

In re Appeals of W. H. Cowburn and Cowpar, Ltd.; *In re* Alfred Bailey and William Henry Bailey.

Roche, J. 12th January.

Unemployment Insurance—Master and Mate of Barge—Father and Son—Liability for Insurance—Master under Contract of Service with Barge-owners—Mate employed by the Master—Unemployment Insurance Acts, 1920-1932.

These were two appeals under the Unemployment Insurance Acts, 1920-1932, by W. H. Cowburn and Cowpar, Ltd., chemical manufacturers, against two decisions of the Minister of Labour, who held that Alfred Bailey, the master of a barge owned by the company, and William Henry Bailey, his son and mate of the barge, were engaged under contracts of service with the company. The appeals raised the question of the liability for insuring the father and son under the Acts of 1920-1932.

Roche, J., said that the case of Alfred Bailey, the master of one of the barges, and of William Henry Bailey, son of Alfred Bailey and mate of the barge, had been taken as representative of the conditions of occupation on the barges of the company, and they were so representative. Two questions had been raised: (1) Was Alfred Bailey, the father, employed by the company under a contract of service, or was he an independent contractor to take the barge to a certain town and then return it? (2) Was William Henry Bailey employed under a contract of service with this company, or was he so employed by his father, Alfred Bailey? As to the first question, his lordship said that he had no doubt that Alfred Bailey was employed under a contract of service by the company, because from the facts in the evidence he was satisfied that Alfred Bailey was under the control of the company, that the company could dismiss him at any time had he been guilty of misconduct, and that they could and if necessary did direct him in the management of the barge and horse, and as to the route he took on the voyage. On the second question, again, he had no doubt. It was clear that there might be an express agreement that a member of the crew, whether numbering one or more, might be employed under a contract with the master only, and that was the nature of the contract here. The certificate would be that Alfred Bailey was employed, but William Henry Bailey was not employed, under a contract of service with this company.

Counsel: *W. Gorman*, K.C., and *Denis Gerrard*, for the appellants; *C. W. Lilley*, for the Minister of Labour.

Solicitors: *Boote, Edgar & Co.*, Manchester; *Solicitor for the Minister of Labour*.

[Reported by Charles Clayton, Esq., Barrister-at-Law.]

Henry (Inspector of Taxes) *v.* Galloway.

Finlay, J. 13th January.

Revenue—Income Tax—Company Director and Chairman—Salary Refused while Debenture Interest Unearned—Still an "Office of Profit"—Income Tax Act, 1918 (8 & 9 Geo. 5, c. 40), Sched. E.

At a meeting of the Commissioners for the General Purposes of the Income Tax Acts for the Division of Preston, held on the 20th May, 1931, the present respondent, W. W. Galloway, appealed against an assessment of £942 for the year 1930-31, made on him under the provisions of Sched. E. of the Income Tax Act, 1918, in respect of his office as director of Horrockses, Crewdson and Co., Ltd. On the 21st August, 1929, the respondent wrote to the secretary of the company to the effect that as from that date he did not intend to accept his salary of £2,000 a year as chairman and director, which was income, tax free, unless the debenture interest was earned. He had continued to act as chairman and director of the company since the 31st May, 1929, and since that date had not received any salary. For the year ended the 5th April, 1930, the respondent was assessed in respect of his office of director in the sum of £2,442 (being the £2,000 payable free of tax with £442 for tax added back). No appeal was made against that assessment. The amount actually received by the respondent in respect of the year ended the 5th April, 1930, was £307, and for the same year the tax assessed and payable by the company on his behalf was £442, thus making a sum of £749, the agreed amended figure which the Crown claimed that the respondent was liable to pay for the year 1930-31. Since the 21st August, 1929, the company had not been able to earn sufficient profits to cover its debenture interest. The Commissioners found

that the respondent had ceased to hold an office or employment of profit as from the 21st August, 1929, and they accordingly discharged the assessment. The Crown now appealed.

FINLAY, J., said that "office of profit" was not a thing easy to define. He was wholly conscious of the extreme importance of not trespassing on the domain of the Commissioners—it was important to remember that the facts were for them. He had simply to deal with what inference or conclusion of law ought to be drawn from the undisputed facts of the case. All that he could say was that on those facts he had arrived at the conclusion that it was impossible to say that the mere cesser of the remuneration in the manner described in this case caused the office to cease to be an office of profit. The appeal would be allowed, with costs.

COUNSEL: *The Solicitor-General* (Sir Boyd Merriman, K.C.) and *R. P. Hills*, for the Crown; *R. W. Needham*, K.C., and *H. H. C. Graham*, for the respondent.

SOLICITORS: *Solicitor of Inland Revenue; Pritchard, Englefield & Co.*, for *Wilson, Wright, Earle & Co.*, Manchester.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Court of Criminal Appeal.

Rex *v.* Manley.

Lord Hewart, C.J., Avory and Branson, JJ.
12th December, 1932.

CRIMINAL LAW—IMAGINARY CRIME—FALSE STATEMENTS TO POLICE—PUBLIC MISCHIEF—MISDEMEANOUR—PREJUDICE TO THE COMMUNITY.

This was the appeal of Elizabeth Manley, who was convicted at the Central Criminal Court on the 18th November of unlawfully effecting a public mischief. The appellant had made to the police false statements with regard to imaginary crimes. The Recorder granted a certificate for appeal on a point of law and postponed sentence. The first count in the indictment related to a statement made by the appellant to the police on the 10th September to the effect that on that day a man, whose description she gave, had hit her with his fist and taken money and a receipt from her handbag. The second count related to a similar statement made by her on the 15th September to the effect that a man, whose description she gave, had come up from behind, struck her on the back, and taken a bag containing money from under her arm. The Recorder was of opinion that the act of the appellant in making those false statements was one which might tend to a public mischief.

LORD HEWART, C.J., in giving the judgment of the court, said that two questions were involved. The first was whether it was true at the present day to say that there was a misdemeanour of committing an act tending to public mischief. In the opinion of the court that question was to be answered in the affirmative. The law remained as it had been stated in *R.* v. *Higgins* (2 East's Rep. 5): "All offences of a public nature, that is, all such acts or attempts as tend to the prejudice of the community, are indictable." Secondly, the facts were not in dispute, and it was admitted that what was alleged to have been done by the appellant had in fact been done. In the opinion of the court the indictment aptly described two at least of the ingredients of public mischief or prejudice to the community involved. First, that officers of the Metropolitan Police had been caused by false statements to devote their time to the investigation of an idle charge, and secondly, that members of the public, at any rate those answering or thought to answer a certain detailed description, had been put in peril. The conviction must stand, and the appeal be dismissed.

COUNSEL: *Laurence Vine*, for the appellant; *L. A. Byrne*, for the Crown.

SOLICITORS: *C. Copley Singleton*, Croydon; *Director of Public Prosecutions.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Rex *v.* Stringer.

Lord Hewart, C.J., Avory, Branson, Charles and Humphreys, JJ. 11th January.

MOTOR CAR — CONVICTION FOR DANGEROUS DRIVING — ACQUITTAL ON MANSLAUGHTER CHARGE—SAME FACTS—EACH COUNT A SEPARATE INDICTMENT—ROAD TRAFFIC ACT, 1930 (20 & 21 Geo. 5, c. 43), s. 11.

This was the appeal against conviction of Bertram Stringer, a lorry driver, who was convicted at Gloucester Assizes on the 26th October, 1932, of dangerous driving under s. 11 of the Road Traffic Act, 1930, and sentenced to one month's imprisonment in the second division. The appellant had been acquitted on a first count in the indictment, charging him with manslaughter on the same facts, and he now appealed with the certificate of the trial judge, MacKinnon, J., on the following grounds: (1) that the jury having found a verdict of Not Guilty on the first, the manslaughter, count, could not in law find a verdict of Guilty on the same facts on the second, the dangerous driving, count; (2) that the judge misdirected the jury by telling them that the first and second counts were alternative, and that they could acquit on the first and convict on the second count.

LORD HEWART, C.J., giving the judgment of the court, said that the court did not think that the summing-up was open to criticism. It was to be remembered that each of the two counts in the indictment was a separate indictment, and it was to be observed that on the first count for manslaughter the appellant could not have been convicted of dangerous driving under s. 11. On the manslaughter charge, therefore, the appellant was never in jeopardy on the charge under the Road Traffic Act, 1930, and if there had been two separate indictments tried at separate times he could not successfully have put forward a plea of *autrefois acquit*. The conviction must stand. In the opinion of the court, however, it was not desirable that a charge under s. 11 of the Road Traffic Act, 1930, should be made a count in an indictment charging manslaughter. If the two charges were to be made they should be made in two separate indictments, and any confusion would then be avoided. On the particular facts of this case the court thought that the sentence might run from the date of conviction, the 26th October. The formal order would be that the sentence was reduced from one month to one day, and the appellant would be discharged.

COUNSEL: *R. C. Hutton*, for the appellant; *Wilfrid Price*, for the Crown.

SOLICITORS: *The Registrar of the Court of Criminal Appeal; the Director of Public Prosecutions.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

TABLE OF CASES previously reported in current volume.

REGISTRAR-GENERAL'S PROVISIONAL REPORT FOR 1932.

For the fourth year in succession the birth rate in England and Wales is the lowest on record, being 1.0 per thousand below that of 1929 and 1930 and 0.5 below that of 1931.

The death rate is 0.3 below that for 1931.

The infant mortality rate is 1 per 1,000 below that for 1931. The only year showing a lower rate is 1930. In 1928 the rate was the same, viz., 65.

Societies.

The General Council of the Bar.

ANNUAL GENERAL MEETING.

The Attorney-General, Sir Thomas Inskip, K.C., M.P., presided at the annual general meeting of the Bar, which was held in Inner Temple Hall on 18th January. Among those present were:—

Mr. J. D. Cassels, K.C., M.P., Mr. R. A. Bayford, K.C., Sir Herbert Cunliffe, K.C. (Chairman of the Council), Mr. J. S. W. Galbraith, K.C., M.P., Sir Walter Greaves-Lord, K.C., M.P. (Vice-Chairman of the Council), Sir James Greig, K.C., Mr. J. W. Manning, K.C., Mr. D. B. Somervell, K.C., M.P., Mr. W. P. Spens, K.C., Mr. H. V. Vaisey, K.C., Mr. Alfred Adams, Mr. W. Blake Odgers, Mr. Albert Crew, Mr. Eric Cuddon, Mr. F. R. Evershed, Mr. E. A. Godson (Secretary), Mr. Frederick Hinde, Mr. J. W. M. Holmes, Mr. G. F. Kingham, Mr. H. G. Lindsay Davidson, Mr. W. D. Mathias, Mr. J. R. McDonald, Mr. R. T. Monier-Williams, Mr. W. S. Morrison, M.P., Mr. J. V. Nesbitt, Mrs. Normanton, Mr. Paley Scott, Mr. C. J. Parton, Mr. J. L. Pratt, Mr. Stafford Crossman, Mr. J. N. Stamp, Mr. F. J. Tucker, Mr. C. H. Worthy (Clerk of the Council), Mr. H. T. Wright.

The ATTORNEY-GENERAL referred to the loss which the Bar and the Council had suffered in the death of Mr. Mitchell-Innes, who had been a member of the council for thirteen years, vice-chairman for four years and chairman for a year. All who had known him would think of him as a friend for whom they had a great and unmeasured affection. Another distinguished member whom the profession had lost during the year was Sir Edward Clarke. Although Sir Edward had outlived the great events with which he had been associated, he had not outlived the affection, regard and admiration of the profession. The Attorney-General welcomed Sir Herbert Cunliffe, the new Chairman, and said that he thought some of the members did not realise the unceasing attention that the Bar Council gave to the many questions which engaged it. He expressed the thanks of the Bar to his colleagues for all that they had done on behalf of the profession.

He said that he would not discuss the thorny topic of the cost of litigation, except to say that he hoped that most people would welcome the Council's decision on the two-thirds rule. In his opinion it had never been in the interests of the Bar that any rules or fetters should prevent the profession from serving the public upon terms that would be considered fair by the layman. He welcomed the remark at the end of the annual statement to the effect that the present fees of the Junior Bar for preliminary work would in time be recognised as inadequate. The fees paid to-day were those paid thirty-five years ago, which had been inadequate then. He expressed the indebtedness of the Bar to those of its members who had represented it at foreign congresses, and wished it were possible for the English Bar to return the hospitality so freely offered.

Sir HERBERT CUNLIFFE then moved the adoption of the annual statement, endorsing the Attorney-General's tribute to Mr. Mitchell-Innes. He hoped that no member would think that the annual statement represented the whole work of the Bar Council for the year. Questions of great difficulty and delicacy were constantly being referred to the Council, and the work involved a great deal of sacrifice on the part of busy men. The Bar as a whole regarded the two-thirds rule as fundamentally sound, and no further encroachments ought to be made on it. This rule was by no means the only contribution of the Bar to a reduction in the cost of litigation. An increase in fees for preliminary and interlocutory work was long overdue and the chief requirement was more flexibility in their assessment, but although the Bar had an overwhelming case for this increase it had refrained from pressing it. The Council thought that the matter should be put right as soon as conditions were more propitious. The public did not appreciate the great amount of work done at the Bar for reasonable and sometimes quite inadequate fees. Heavy fees were very rare in comparison with the great body of work; in some cases they were justified by the complexity and importance of the task, and in other cases were made inevitable by the client's demand for fashionable counsel. The Bar as a whole deplored heavy fees and would prefer to see a more equal distribution.

The motion was seconded by Mr. FREDERICK HINDE.

Mrs. HELENA NORMANTON protested at the refusal of the Bar Council to countenance a separate association of women barristers. She said that the women had had no idea of setting up another complicated organisation, but only wished to form a kind of entertainment committee to return foreign hospitality. She also regretted the Council's action in giving a ruling that a woman barrister might practise in her maiden name if she wished; she thought that this was a private matter on which the Council should not have pronounced at all.

Another question raised was the ruling that counsel should not attend identification parades in cases in which they might be professionally engaged. A member of the meeting thought that this ruling was not in the public interest.

Sir HERBERT CUNLIFFE, in reply to Mrs. Normanton, said that a large number of women barristers had opposed the formation of the proposed association. The Council had taken the opinion of experienced men, who had been unanimous in stating that the attendance of a barrister at an identification parade was open to the gravest objection.

The ATTORNEY-GENERAL put the motion to the meeting, and it was carried unanimously.

Mr. D. B. SOMERVELL proposed and Mr. PALEY SCOTT seconded a vote of thanks to the auditors, Sir James Greig, C.B., K.C., Mr. W. E. Vernon and Mr. H. G. Robertson, and also proposed that Messrs. Edward Clayton, K.C., Sir James Greig, Mr. W. E. Vernon and Mr. H. G. Robertson be the auditors for the ensuing year, the audit of any two of them to be sufficient.

Mr. J. W. GALBRAITH moved the thanks of the meeting to the scrutineers.

Mr. ALFRED ADAMS seconded this motion, and both were carried unanimously.

Mr. G. F. EMERY proposed: "That the Council be requested to reconsider the question of counsel receiving instructions from persons other than solicitors in appeals to Commissioners of Income Tax and other cases in which a solicitor is not usually or cannot advantageously be employed." He said that a solicitor might be entirely useless in appeals of this kind and be merely introduced in order to instruct counsel. Small local authorities were allowed to instruct counsel through their own clerk. The ancient free right of the public to the services of all members of the Bar had become cabined and confined, so that now a barrister could not be instructed by the public unless they employed an, at times, useless and expensive intermediary.

Mr. H. HARRIS seconded the motion, but Mr. Emery withdrew it on Sir Herbert Cunliffe's replying that the Bar Council had never yet been asked to reconsider this matter and would be very willing to do so.

Sir WALTER GREAVES-LORD proposed a hearty vote of thanks to the Attorney-General for presiding and said that the Bar was very fortunate in its law officers, and owed them a deep debt of gratitude. The vote of thanks was carried with acclamation and the Attorney-General thanked the meeting in a few words.

The United Law Society.

A meeting of the Society was held in Middle Temple Common Room, on 23rd January, 1933, Mr. Horace S. Palmer in the chair.

Mr. W. G. Galbraith proposed: "That in the opinion of the House the means test should be abolished." Mr. H. S. Everitt opposed. Messrs. S. E. Redfern, Burke, Bell and Gordon addressed the House. The motion was lost by seven votes to one. There was an attendance of twelve.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Hall, on Tuesday, 24th January, 1933 (Chairman, Miss H. M. Cross) the subject for debate was: "That the case of *In re O'Connor and Brewin's Arbitration* [1933] 1 K.B., p. 20, was wrongly decided."

Mr. D. H. McMullen opened in the affirmative; Mr. E. M. Woolf opened in the negative. Mr. C. E. Lloyd seconded in the affirmative: Mr. N. H. Beach seconded in the negative.

The following members also spoke: Messrs. W. M. Pleadwell, W. Fancourt Bell, R. Langley Mitchell, L. J. Frost, P. W. Iliff, E. L. Hayes, W. L. F. Archer, R. S. Hood (visitor).

The opener having replied, and the Chairman having summed up, the motion was lost by four votes.

There were twelve members and five visitors present.

University of London, University College.

A public lecture on "The Place of the Law in Judaism." will be given by Mr. Herbert M. J. Loewe, M.A., Goldsmid Lecturer in Hebrew, Reader in Rabbinics, University of Cambridge, on Monday, 6th February, at 5 p.m. The Chairman will be Professor Sir Maurice Sheldon Amos, K.B.E., K.C., Dean of the Faculty of Laws. The lecture is open to the public without fee or ticket.

London School of Economics.

THE HISTORY OF THE RULES OF STATUTORY INTERPRETATION.

At a lecture on this subject at the London School of Economics on 17th January Professor T. R. T. Plucknett said that the interpretation of statutes had a literature extending over 300 years, and for 600 years the courts had been devising a technique. Consequently, there was to-day a mass of rules of very different dates and origins, which could only be made intelligible by a study of their history. In the very early days there had been no problem of interpretation, because those who had made the laws had applied them. In the time of Edward I there had appeared a legal professional body to whom legal problems were matters of scientific interest. Moreover, there had been a great increase in formal legislation and statutes had begun to be published. Early in the thirteenth century there had been a tendency to restrict the right of interpretation to the King in Council, but this would have involved far too much work. The Church had had to set up a special body to deal with interpretation after the Council of Trent had reserved that right. Edward III seemed to have thought of making Chancery a court for the special and summary application of statute law, but by then it had been too late, for the Common Law judges had long been doing this work. At first they had had a prominent part in preparing legislation, and so they had in due course interpreted it. The courts had, however, grown largely independent. They had lost the power of invoking the royal prerogative, and their work had become that of elaboration of their own procedure and defence of their position from outside interference. By the middle of the fourteenth century the Crown had abandoned the interpretation of legislative enactments and the courts had interpreted them in the ordinary course of their business. As time went on more and more emphasis had been placed on the fact that statutes were the product of another institution, to be viewed with suspicion as interference with the normal and familiar learning of the Bench and Bar. Statutes had been regarded as judgments, but for one reason or another the courts had continued to frustrate statutes right down to the eighteenth century. Coke's theory in *Bonham's Case*, that the Common Law could adjudge obnoxious statutes to be utterly void, had had to be solemnly denounced in 1871.

At first the intention of the statute had been a matter of personal recollection, but as time passed it had become a matter of wording, and two schools of interpretation had grown up: one that concentrated on the meaning of the document, and another that studied and drew up complicated rules about its form. In Chancery it had been assumed that no statute would contravene the accepted rules of equity and that had sometimes meant a different interpretation in Chancery and in Common Law. The chief contribution of the eighteenth century to this problem had been the exclusion of parliamentary debates as aids to interpretation. That rule might have been justified in those days of scrappy unauthoritative reports, but was an anomalous one to-day.

Gray's Inn.

GRAND DAY.

Thursday, the 19th of January, being the Grand Day of Hilary Term at Gray's Inn, the Treasurer (Sir Walter Greaves-Lord, K.C., M.P.) and the Masters of the Bench entertained at dinner the following guests: The Right Hon. Lord Desborough, K.G., G.C.V.O., The Right Hon. Lord Jessel, C.B., C.M.G., The Hon. Esmond Harmsworth, The Attorney-General (The Right Hon. Sir Thomas Inskip, C.B.E., K.C., M.P.), The Hon. Mr. Justice Swift, Sir Charles Petrie, Bart., Sir Gomer Berry, Bart., The Right Worshipful The Lord Mayor of Manchester (Mr. William Walker), Sir Dennis Herbert, K.B.E., M.P., Sir George Badgerow, C.M.G., C.V.O., Sir John Withers, C.B.E., M.P., and Major Sir Isidore Salmon, C.B.E., M.P.

The Benchers present in addition to the Treasurer were: The Right Hon. Sir Dunbar Plunket Barton, Bart., K.C., Mr. Herbert F. Manisty, K.C., The Right Hon. Lord Atkin, Sir Montagu Sharpe, K.C., The Right Hon. Lord Justice Greer, Mr. R. E. Dummett, The Right Hon. Lord Thankerton, The Right Hon. Lord Greenwood, K.C., Mr. G. D. Keogh, Mr. Bernard Campion, K.C., Mr. James Whitehead, K.C., Mr. R. Storry Deans, Mr. A. Andrewes Uthwatt, Mr. Malcolm Hilbery, K.C., Mr. Noel Middleton, Mr. N. L. C. Macaskie, K.C., Sir Albion Richardson, C.B.E., K.C., with the Preacher (The Rev. Canon F. B. Ottley, M.A.) and the Under-Treasurer (Mr. D. W. Douthwaite).

The Hardwicke Society.

An ordinary meeting of the Society was held in the Middle Temple Common Room on Friday, 20th January. The President, Mr. Vyvyan Adams, M.P., took the chair at 8.18 p.m. In public business, Mr. J. Boyd-Carpenter moved "That this House has complete confidence in the National Government." Mr. E. W. Roskill opposed. There spoke to the motion: Mr. Menzies, Mr. Stride (Hon. Secretary), Mr. Stewart, Mr. MacColl, Mr. Wrottesley, Mr. Ungoed-Thomas (Vice-President), Mr. Sweeney, Mr. Mayers, Mr. Baden Fuller, Mr. Hare, Mr. Douglas, and the hon. proposer in reply. On a division the motion was lost by five votes.

The Union Society of London.

A meeting of the Society was held at 8.15 p.m. in the Middle Temple Common Room, on Wednesday, 25th January. The President (Mr. Alexander Ross) was in the chair, and there were nineteen members and visitors present. In public business Col. Oldfield proposed "That immediate steps to abolish all military aviation should be taken." Mr. Geoffrey Beaumont opposed. There spoke in favour of the motion, Mr. Wagstaff (visitor), the Hon. Treasurer, and Mr. Winckworth; and against, Capt. Ellershaw, Mr. Mainwaring, Mr. Walter Stewart, and Mr. Winch. The President replied, and on a division the motion was carried by two votes.

University of London Law Society.

Sir Maurice Amos, for twenty-seven years in the legal and judicial branch of the Egyptian Government, speaking on law, its merits and demerits, at the University of London Law Society, University College, Gower-street, on Tuesday last, said that as regards case-made law there was too much licence, and it was desirable that there should be some system of censorship of the judicial decisions which found their way into the reports. Any decision reported by a barrister was considered an authority, and a great many decisions were in the books which did not make for the clarity of case law. There should be a revision of the law, and Parliament was unfitted, because as an executive government it had other occupations than the methodical reform of the law. They wanted lawyers skilled in the principles and practice of the law to work out and concentrate upon the technical problems of the law. There was small prospect of such a reform being seriously begun until the recommendation of the Haldane Committee for the appointment of a Minister of Justice materialised.

On the motion of the president, Mr. J. C. Hales, a hearty vote of thanks was accorded to Sir Maurice.

Inner Temple.

GRAND DAY.

Wednesday, 25th January, being the Grand Day of Hilary Term, the treasurer (Sir William Hansell) and the Masters of the Bench of the Inner Temple entertained at dinner the following guests:—

The Lord Chancellor, the Bishop of Southwark, Lord Warrington of Clyffe, Lord Moynihan, the Treasurer of Lincoln's Inn, Mr. Justice Farwell, Sir Laurence Guillemard, Admiral Sir Nelson Ommanney, Sir Stanley Fisher, Sir Charles Peers, the Dean of Westminster, Judge Dumas, Mr. H. B. Vaizey, K.C., the Reader, and the Sub-Treasurer. The Masters of the Bench present, in addition to the Treasurer, were:—

The Archbishop of Canterbury (honorary), Sir Francis Taylor, K.C., Sir Sidney Rowlatt, Lord Hanworth (Master of the Rolls), Mr. Justice Talbot, Sir G. F. Hohler, K.C., Mr. A. W. Bairstow, K.C., Sir Leslie F. Scott, K.C., Mr. F. P. M. Schiller, K.C., Sir Duncan M. Kerly, K.C., Lord Wright of Durley, Lord Macmillan (honorary), Lord Justice Slesser, Sir Claud Schuster, K.C., Mr. W. A. Greene, K.C., Mr. R. F. Bayford, K.C., Mr. E. W. Wingate-Saul, K.C., Judge Konstam, K.C., Mr. C. M. Pitman, K.C., Sir Boyd Merriman, K.C. (Solicitor-General), Mr. H. St. J. D. Raikes, K.C., Mr. P. E. Sandlands, Mr. A. T. Bucknill, K.C., Mr. W. H. P. Lewis, Mr. S. R. C. Bosanquet, K.C., Mr. W. O. Willis, K.C., Master Sir G. A. Bonner, Mr. R. A. Gordon, K.C., Mr. C. Doughty, K.C., Mr. C. N. Tindale Davis, and Mr. S. L. Porter, K.C.

Mr. Percy James Nicholls, solicitor, of Rettendon, Essex, and of Farringdon-street, E.C., left £27,118, with net personalty £21,876.

Legal Notes and News.

Honours and Appointments.

Mr. NEVILLE J. LASKI, K.C., has been elected President of the Board of Deputies of British Jews on the resignation of Mr. O. E. d'Avigdor Goldsmid.

Mr. DUMMETT, the Magistrate at Marlborough-street Police Court, has been appointed to Bow Street upon the retirement of Sir Chartres Biron.

Mr. GEORGE WOODFIN MARKS, solicitor, chief assistant town clerk at Bristol, has been appointed town clerk of Canterbury. Mr. Marks was admitted a solicitor in 1920.

Mr. T. H. BENT, solicitor, of Norwich, has been appointed Clerk to Sheringham Urban District Council, in succession to the late Mr. E. C. Rolfe. Mr. Bent was admitted a solicitor in 1929.

Mr. FRANK G. FREAR, Legal and Conveyancing Clerk, Town Clerk's Office, Lancaster, has been appointed to a similar position in the Town Clerk's Office, Worcester.

Professional Announcements.

(2s. per line.)

THE SOLICITORS' MORTGAGE SOCIETY, LTD. (formed by Solicitors for Solicitors), invites particulars of FUNDS or SECURITIES. Apply, The Secretary, 20, Buckingham-street, Strand, W.C.2. Telephone No. Temple Bar 1777.

Wills and Bequests.

Mr. William Clarke Deakin, solicitor, of Davenham, near Northwich, left £5,922.

Mr. Archibald Hay Grant Heelas, solicitor, of Amberley, Gloucestershire, left £11,063, with net personalty £5,918.

Mr. John Slade, retired solicitor, of Hampstead, left £89,795, with net personalty £89,360.

Mr. Frederick Edward Whittuck, retired solicitor, of Willsbridge, Gloucestershire, left £17,682, with net personalty £17,612.

Mr. William Henry Behrens, solicitor, of St. Leonards-on-Sea, left estate of the gross value of £17,784, with net personalty £11,646. He left one of his water-colour drawings to the National Art-Collections Fund, his collection of Palaeolithic and Neolithic flint and stone implements and their cabinet to Manchester Grammar School, and £200 to Manchester Grammar School to endow a prize for the best landscape in water-colour to be competed for annually and called the "W. H. Behrens Prize."

Mr. Thomas Beckwith Christian-Edwards, solicitor, of Finchley, and of Finsbury Court, E.C., left £20,868, with net personalty £16,818.

AUCTIONEERS' AND ESTATE AGENTS' INSTITUTE.

A sessional evening meeting of the members of this Institute will be held at 29, Lincoln's Inn-fields, W.C.2, on Wednesday, 1st February, 1933, at 7 p.m., when Mr. E. Guy Dawber, A.R.A. (Past-President R.I.B.A.) will deliver a lantern lecture entitled "Spoiling England."

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE.	MR. JUSTICE MAUGHAM.
			Witness. Part II.	Witness. Part I.
M'nd'y Jan. 30	Mr. Blaker	Mr. Andrews	Mr. Andrews	Mr.*More
Tuesday .. 31	More	Jones	*More	*Ritchie
W'ns'y Feb. 1	Hicks Beach	Ritchie	Ritchie	*Andrews
Thursday . 2	Andrews	Blaker	*Andrews	More
Friday .. 3	Jones	More	More	*Ritchie
Saturday .. 4	Ritchie	Hicks Beach	Ritchie	Andrews
	GROUP I. MR. JUSTICE BENNETT.	MR. JUSTICE CLAUSON.	GROUP II. MR. JUSTICE LUXMOORE.	MR. JUSTICE FARWELL.
	Non-Witness.	Witness. Part I.	Non-Witness.	Witness. Part II.
M'nd'y Jan. 30	Mr. Ritchie	Mr.*Jones	Mr. Hicks Beach	Mr.*Blaker
Tuesday .. 31	Andrews	*Hicks Beach	Blaker	Jones
W'ns'y Feb. 1	More	*Blaker	Jones	*Hicks Beach
Thursday . 2	Ritchie	*Jones	Hicks Beach	Blaker
Friday .. 3	Andrews	Hicks Beach	Blaker	*Jones
Saturday .. 4	More	Blaker	Jones	Hicks Beach

* The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement Thursday, 9th February, 1933.

	Div. Months.	Middle Price 25 Jan. 1933.	Flat Interest Yield.	†Approximate Yield with redemption
English Government Securities			£ s. d.	£ s. d.
Consols 4% 1957 or after	FA	106¾	3 14 11	3 11 6
Consols 2½%	JAJO	73¼	3 8 0	—
War Loan 3½% 1952 or after ..	JD	98¾	3 10 10	—
Funding 4% Loan 1960-90	MN	109½	3 13 1	3 9 0
Victory 4% Loan (Available for Estate Duty at par) Av. life 31 years	MS	108½	3 13 9	3 10 10
Conversion 5% Loan 1944-64 ..	MN	116	4 6 2	3 5 0
Conversion 4½% Loan 1940-44 ..	JJ	110	4 1 10	2 19 8
Conversion 3½% Loan 1961 or after ..	AO	99½	3 10 4	—
Local Loans 3% Stock 1912 or after ..	JAJO	86	3 9 9	—
Bank Stock	AO	321½	3 14 7	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	76	3 12 4	—
India 4½% 1950-55	MN	108	4 3 4	3 16 11
India 3½% 1931 or after	JAJO	88	3 19 7	—
India 3% 1948 or after	JAJO	76	3 18 11	—
Sudan 4½% 1939-73	FA	107	4 4 1	3 3 11
Sudan 4% 1974 Red. in part after 1950	MN	108	3 14 1	3 8 0
Transvaal Government 3% Guaranteed 1923-53 Average life 13 years	MN	100	3 0 0	3 0 0
Colonial Securities				
*Australia (Commonw'th) 5% 1945-75	JJ	105½	4 14 9	4 8 0
*Canada 3½% 1930-50	JJ	99	3 10 8	3 11 7
Cape of Good Hope 3½% 1929-49 ..	JJ	98	3 11 5	3 13 4
Natal 3% 1929-49	JJ	92	3 5 3	3 13 5
New South Wales 3½% 1930-50 ..	JJ	91	3 16 11	4 5 0
*New South Wales 5% 1945-65 ..	JD	104	4 16 2	4 11 9
New Zealand 4½% 1948-58	MS	108	4 3 4	3 15 10
*New Zealand 5% 1946	JJ	108	4 12 7	4 3 9
Nigeria 5% 1950-60	FA	112	4 9 3	4 0 2
*Queensland 4% 1940-50	AO	100	4 0 0	4 0 0
*South Africa 5% 1945-75	JJ	109	4 11 9	4 0 9
*South Australia 5% 1945-75 ..	JJ	104	4 16 2	4 11 1
Tasmania 3½% 1920-40	JJ	96	3 12 11	4 3 5
Victoria 3½% 1929-49	AO	93	3 15 3	4 1 6
*W. Australia 4% 1942-62	JJ	100	4 0 0	4 0 0
Corporation Stocks				
Birmingham 3% 1947 or after ..	JJ	84	3 11 5	—
Birmingham 4½% 1948-68	AO	111	4 1 1	3 11 9
*Cardiff 5% 1945-65	MS	112	4 9 3	3 16 2
Croydon 3% 1940-60	AO	93	3 4 6	3 8 0
*Hastings 5% 1947-67	AO	113½	4 8 1	3 14 9
Hull 3½% 1925-55	FA	97	3 12 2	3 13 11
Liverpool 3½% Redeemable by agreement with holders or by purchase ..	JAJO	98	3 11 5	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	72	3 9 5	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	85½	3 10 2	—
Manchester 3% 1941 or after ..	FA	84½	3 11 0	—
Metropolitan Consd. 2½% 1920-49 ..	MJSD	90	2 15 7	3 5 7
Metropolitan Water Board 3% "A" 1963-2003	AO	88	3 8 2	3 9 1
Do. do. 3% "B" 1934-2003 ..	MS	89	3 7 5	3 8 3
*Middlesex C.C. 3½% 1927-47 ..	FA	100	3 10 0	3 10 0
Do. do. 4½% 1950-70	MN	112	4 0 4	3 11 7
Nottingham 3% Irredeemable ..	MN	84½	3 11 0	—
*Stockton 5% 1946-66	JJ	109½	4 11 4	4 1 10
English Railway Prior Charges				
Gt. Western Rly. 4% Debenture ..	JJ	100½	3 19 7	—
Gt. Western Rly. 5% Rent Charge ..	FA	113	4 8 6	—
Gt. Western Rly. 5% Preference ..	MA	80¼	6 4 3	—
‡L. & N.E. Rly. 4% Debenture ..	JJ	82⅛	4 17 0	—
‡L. & N.E. Rly. 4% 1st Guaranteed	FA	69½	5 15 1	—
London Electric 4% Debenture ..	JJ	100½	3 19 7	—
L. Mid. & Scot. Rly. 4% Debenture ..	JJ	90½	4 8 5	—
L. Mid. & Scot. Rly. 4% Guaranteed	MA	78½	5 1 11	—
Southern Rly. 4% Debenture ..	JJ	97½	4 2 1	—
Southern Rly. 5% Guaranteed ..	MA	105½	4 14 9	—
Southern Rly. 5% Preference ..	MA	78½	6 7 5	—

*Not available to Trustees over par.

†In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other stocks, as at the latest date.

‡These Stocks are no longer available for trustees, either as strict Trustee or Chancery Stocks, no dividend having been paid on the Company's Ordinary Stocks for the past year.

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†Approximate Yield with redemption	£	s.	d.
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	3	8	0
	3	0	0
	4	8	0
	3	11	7
	3	13	4
	3	13	5
	4	5	0
	4	11	9
	3	15	10
	4	3	9
	4	0	2
	4	0	0
	4	0	9
	4	11	1
	4	3	5
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